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REPORT
OF THE
STATE AUDITOR
OF
GEORGIA

YEAR ENDED JUNE 30,

1981

W. M. Nixon
State Auditor

1776

Department of Audits

Atlanta, Georgia 30334

December 31, 1981

To the General Assembly of Georgia

Greetings:

The annual report of this office summarizing the audit reports of all State agencies and units of the University System of Georgia is submitted to the public in this and in three supplemental volumes for the fiscal year ended June 30, 1981.

Section I of this volume reports the financial operations of State governmental units and Section II thereof reports the financial operations of units of the University System of Georgia.

One supplement lists the personnel of State agencies and the amount paid to each in the year for services, travel expense and reimbursed expenses, the second supplement lists personnel of the University System of Georgia and the amount paid to each in the year for services and for travel expense, and the third supplement lists by State agency, board, commission, authority, retirement system and units of the University System of Georgia professional fees and reimbursable expenses paid and to whom such payments were made.

General comments in both sections of this volume relate to the units collectively and audit findings relate to the individual units as shown in the audit report for each unit.

The undersigned State Auditor continues the policy of requiring a firm of Georgia Certified Accountants to audit any accounts that the State Auditor is required by law to administer or to have any part in the administration of, such as the Department of Audits' funds and all the funds of the various boards and authorities on which the State Auditor, by law, is required to serve as a board member.

Unit reports of all State agencies and units of the University System of Georgia with fuller detail and analysis are on file in this office and are open to public inspection.

Respectfully,

W. M. Dixon

State Auditor

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(See separate report of each on file in State Auditor's office)

SECTION I

REPORT OF THE STATE AUDITOR OF GEORGIA
OF
ALL STATE AGENCIES,
EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

GENERAL COMMENTS

INTRODUCTION

This is Section I of the annual report of the State Auditor. This section reports on the financial operations of all State Agencies, excluding the units of the University System, for the fiscal year ended June 30, 1981.

Section II of this report deals with the financial operations of the units of the University System for the fiscal year ended June 30, 1981.

FINANCIAL CONDITION

A Combined Balance Sheet of All Fund Types and Account Groups is presented on pages 20 and 21 of this report.

The Balance Sheet of the Department of Administrative Services, Fiscal Division, Funding and Custody Accounts, as presented on page 56, shows there was an unreserved fund balance (surplus) of the General Fund of $70,592,961.03. The Balance Sheet of all State spending units, excluding units of the University System, as presented on page 71, shows there was an unreserved fund balance (surplus) of the Budget Funds of $16,151,698.29.

The unreserved fund balance (surplus) of $70,592,961.03 of the General Fund of the Department of Administrative Services, Fiscal Division and the unreserved fund balance (surplus) of $16,151,698.29 of the Budget Funds of all State spending units, excluding units of the University System, made a total unreserved fund balance (surplus) of $86,744,659.32 at June 30, 1981.

FUNDS AVAILABLE AND EXPENDITURES

A summary of total funds available and expenditures, excluding units of the University System, for the past two fiscal years is as follows:

	1981	1980
REVENUES		
Taxes, Fines and Forfeits	$ 3,033,686,473.52	$ 2,738,797,357.20
Grants from U. S. Government	1,295,758,716.20	1,584,575,001.82
Grants from Counties and Cities	5,322,265.21	3,179,293.51
Donations for Operations	191,071.64	124,405.25
Rents on Investment Properties	3,836,975.14	3,559,594.60
Interest Earned	94,715,613.28	86,411,262.79
Contributions from Public Trust Funds	3,482,479.78	2,858,281.15
Operating Earnings from Fees, Rents and Sales for Services	376,641,686.02	334,067,590.42
Total State Revenue Receipts	$ 4,813,635,280.79	$ 4,753,572,786.74
EXPENDITURES		
Current		
Personal Services	$ 740,615,787.11	$ 656,170,183.79
Regular Operating Expenses	3,236,092,869.89	2,835,014,003.91
Travel	14,971,903.87	13,903,090.91
Motor Vehicle Equipment Purchases	6,279,601.56	11,386,870.07
Publications and Printing	8,921,125.66	8,760,235.54
Equipment Purchases	17,292,651.78	14,734,960.95
Computer Charges	36,470,614.10	32,355,424.33
Real Estate Rentals	16,576,007.68	15,317,276.53
Telecommunications	33,935,182.20	31,901,293.14
Per Diem, Fees and Contracts	240,365,743.89	198,163,724.65
Capital Outlay	566,023,783.65	735,467,547.16
Authority Lease Rentals	58,828,214.50	59,206,589.88
Debt Service		
Principal Retirement	18,035,000.00	14,850,000.00
Interest and Fiscal Charges	31,330,002.50	27,576,928.75
Total Expenditures	$ 5,025,738,488.39	$ 4,654,808,129.61
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$(-) 212,103,207.60	$ 98,764,657.13
OTHER FINANCING SOURCES (USES)		
Carry-Over from Prior Years Fund Balances	$ 932,236,939.94	$ 760,565,992.78
Prior Year's Unreserved Fund Balance (Surplus) Lapsed	18,765,543.00	26,137,635.85
Proceeds of General Obligation Bonds	.00	64,000,000.00
Transfers to Various Authorities for Advance Retirement of Bonds and Defeasance of Bonds	(-) 10,696,459.94	(-) 10,573,438.64
Total Other Financing Sources (Uses)	$ 940,306,023.00	$ 840,130,189.99
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	$ 728,202,815.40	$ 938,894,847.12
Assessment and Collection Allowance to Outside Agencies included in Per Diem and Fees	$ 41,269,745.23	$ 37,625,591.88

GENERAL OBLIGATION BONDS

In November of 1972, the voters of the State of Georgia approved a comprehensive amendment to the Constitution of 1945 (Georgia Laws 1972, page 1523 - the "Amendment") which permitted the State to finance its needs directly through the issuance of general obligation debt.

A schedule of General Obligation Bonds outstanding, for which the full faith, credit and taxing power of the State is pledged, is presented on page 139 of this report.

This schedule shows that General Obligation bonds outstanding on June 30, 1981, amounted to $529,155,000.00.

AUTHORITY BONDS

Prior to the adoption of the above mentioned Constitutional Amendment, the State's capital outlay needs were met through the issuance of bonds by ten separate State authorities.

In fiscal year 1979, the Georgia State Financing and Investment Commission received an appropriation in the amount of $165,000,000.00 to fund fully Georgia Education Authority (Schools) bonds. As of May 3, 1979, the amount of Georgia Education Authority (Schools) bonds outstanding totaled $204,925,000.00 and had a total debt service of $263,847,611.00. Using the appropriation together with certain reserve funds of the Georgia Education Authority (Schools), the Commission purchased from the Federal National Mortgage Association a specially structured debt instrument guaranteed by the Government National Mortgage Association pursuant to Section 306 (g) of the National Housing Act. Under this guaranty, the full faith and credit of the United States was pledged to the timely payment of principal and interest on the FNMA bond purchased by the Commission. Therefore, the Commission has defeased all outstanding Georgia Education Authority (Schools) bonds and accordingly, the lease contracts have been terminated and the liens of the Indentures on the revenues and funds of the Authority have been discharged.

A schedule of Authority bonds outstanding, for the payment of which the State of Georgia is obligated and the good faith of the State is pledged, is presented on pages 142 through 144 of this report.

This schedule, which excludes defeased Georgia Education Authority (Schools) bonds, shows that Authority bonds outstanding at June 30, 1981, amounted to [illegible].

GENERAL

A schedule of State expenditures by spending units showing the project activity is presented on pages 112 through 114 of this report. These expenditures represent expenditures from funds appropriated by the General Assembly for projects or activities that were not designated in the Appropriations Act as Personal Services, Regular Operating Expenses, Travel, Motor Vehicle Equipment Purchases, Publications and Printing, Equipment Purchases, Computer Charges, Real Estate Rentals, Telecommunications, Per Diem, Fees and Contracts, Capital Outlay, Authority Lease Rentals or General Obligation Debt Sinking Fund.

A comparison of approved budget to total funds available and expenditures by spending units, excluding units of the University System, is presented on pages 172 through 177 of this report.

Unit reports of all spending units with fuller detail and analysis are on file in the State Auditor's office and are open to public inspection.

AUDIT FINDINGS

Unusual comments made in the individual audit reports, excluding units of the University System, by spending units are quoted as follows:

AUDIT FINDINGS continued

ADMINISTRATIVE SERVICES, DEPARTMENT OF

PRIOR YEARS' FINDINGS

PAYROLL OVERPAYMENT

Effective July 1, 1975, Mr. Gayle N. Manley was appointed Commissioner of the Department of Administrative Services to succeed Mr. Ernie O'Neal. Upon retirement, Mr. O'Neal was paid $4,912.89 for accrued annual leave earned as a State employee. Act No. 354, Sections 1 and 2 (Georgia Laws 1973) limited the maximum salary of the Commissioner of the Department of Administrative Services to $32,500.00 annually. An account receivable from Mr. O'Neal has been established and is included in the accounts receivable on Schedule "5", page 26 of unit report.

An action was filed on January 4, 1977, in the Barrow County Superior Court, State of Georgia v. Ernie O'Neal, Civil Action No. 8250, in which the State sought to recover from former Commissioner O'Neal the $4,912.89. A decision was reached by the Barrow County Superior Court on December 3, 1979. The court ruled that "the defendant had a vested right to this accrued benefit and that the payment of $4,912.89 to the defendant on June 30, 1975, characterized as terminal leave for 45 days of accrued annual leave, was a proper payment to which defendant is entitled under regulation, statute and case law,".

The State filed an appeal with the Georgia Court of Appeals and during the September, 1980 term a decision was reached by the Court. The Court's decision, in part, states that:

> "...appellee was entitled to recover a maximum of 30 days annual leave. Since the payment upon which this action is based represents 45 days accrued annual leave, the grant of appellee's motion for summary judgment must be reversed. The trial court, however, did not err in denying the state's motion for summary judgment in the amount of $4,912.89 plus interest and costs. On remand, appellant may renew its motion for summary judgment on the basis of an expanded record. See Christian v. Allstate Ins. Co., 152 Ga. App. 358, 361 (262 SE2d 621) (1979). Upon a proper showing, appellant may recover any portion of the $4,912.89 payment to which it is entitled."

As of the close of this audit, the case was still in litigation.

NONCOMPLIANCE WITH PAYROLL REGULATIONS

The audit report for the year ended June 30, 1980, stated that payroll exceptions reported by the State Personnel Board - Merit System of Personnel Administration: Employees Services Division for the year ended June 30, 1980, which were unresolved at the conclusion of this examination were as follows:

Elders,	John W.	$ 613.88
Mason,	William T.	647.00
		$ 1,260.88

In the year under review, the total of $1,260.88 was recovered.

ACCOUNTS RECEIVABLE

In the period under review, overpayments were made to the Employees' Retirement System for Social Security in the amount of $129.63, which consisted of employees' withholdings of $45.87 and employer's cost of $83.76. Unrecovered overpayments are the responsibility of the person authorizing disbursements. These overpayments are included in the accounts receivable.

AGRICULTURE, DEPARTMENT OF

PRIOR YEARS' FINDING

There was no change in the $3,073.38 due from former employee Lawrence Z. Zachary brought forward from the fiscal year ended June 30, 1959.

INVENTORY OF EQUIPMENT

Audit tests of equipment inventory were conducted to determine if adequate records are being maintained to control equipment. The results of the tests for the year ended June 30, 1981, are as follows:

AUDIT FINDINGS continued

AGRICULTURE, DEPARTMENT OF continued

INVENTORY OF EQUIPMENT continued

(1) Number of Items Charged on Inventory Test Listing	505
(2) Number of Items Physically Located in Test Area	371
(3) Number of Items not Physically Located in Test Area	134

This examination indicates that continued effort is needed to insure that inventory records reflect equipment on hand.

COMMUNITY AFFAIRS, DEPARTMENT OF

RESERVE OF STATE FUNDS FOR CONTINGENT REFUND OF FEDERAL FUNDS EXPENDED

The audit report for the year ended June 30, 1980, called attention to an out-of-court settlement of $35,980.20 paid by the Department of Community Affairs to Judith A. Riley. This payment was in response to a Federal unlawful sex discrimination and retaliation lawsuit filed against the State Crime Commission. Funding for this expenditure was provided by $32,382.18 in Department of Justice, Law Enforcement Assistance Administration, 1979 Planning Funds and $3,598.02 in State funds.

In the year under review, the Department of Justice requested a refund of the Federal share of this expenditure based on the assumption that this was an unallowable grant cost. The Department of Community Affairs is responding to these charges and the disposition of the matter was still pending as of the date of this audit. Exhibit "A" of unit report reflects a reserve of State funds in the amount of $32,382.18 based upon the contingency of a possible refund to the Department of Justice.

CONSERVATION:

FORESTRY COMMISSION, GEORGIA

SCOPE OF EXAMINATION

Our examination included a review of Federal grant activity to insure that general and specific compliance requirements of various grantors were adhered to. Review and tests were made for assurance that matching requirements of the various grantors were complied with, and verification was made that program receipts were correctly recorded as a reduction of total expenditures on the Federal Financial Status Reports as required by grant agreements.

Our examination also included a study and evaluation of the internal controls utilized to record properly activities applicable to various projects funded wholly or in part by grant funds from various Federal agencies. Tests were made to methods of cost distribution by project to determine that established controls and procedures were being followed and were accomplishing the results for which they were designed. Since all direct charges to projects, funded wholly or in part by the United State Department of Agriculture, Forest Service, are based on direct labor time charged to each project, random sampling techniques were used to test for assurance that established procedures for time distribution were followed and results were correctly used for distribution of costs. These tests revealed no material weakness in the system for distribution of direct labor time, and the tabulated results were correctly utilized for distribution of costs.

A review was made of the approved Indirect Cost Plan, and tests were made for assurance that indirect charges to the various projects were made in accordance with the approved plan. Our tests revealed no material weaknesses or errors.

INTERNAL ACCOUNTING CONTROL

During this examination we noted several weaknesses in the Internal Accounting Control System that could become material in relation to the financial statements, if corrective measures are not taken. Certain recommendations have been made relative to the installation of additional procedures which we believe would strengthen the system. Management of the Georgia Forestry Commission has given assurance that immediate action will be taken to implement appropriate additional procedures.

In addition to the recommendations referred to above, other suggestions were made during our post audit conference relative to additional use of data processing equipment in the distribution of direct and indirect cost to the various cost centers and projects. Through the expanded usage of data processing equipment, the distribution of costs could be done more timely and edit features could be utilized to insure the accuracy of the distribution.

AUDIT FINDINGS continued

CONSERVATION: continued

NATURAL RESOURCES, DEPARTMENT OF

SCOPE OF EXAMINATION

Out examination included a review of Federal grant activity to insure that general and specific compliance requirements of various grantors were adhered to. Review and tests were made for assurance that matching requirements of the various grantors were complied with, and verification was made that program receipts were correctly recorded.

Our examination also included a study and an evaluation of the internal controls utilized to record properly transactions applicable to various projects funded wholly or in part by grant funds from various Federal agencies. Random sampling techniques were used to test for assurance that established procedures utilized for distribution of costs were being followed and were accomplishing the results for which they were designed. These tests revealed no material weakness in the system; however, our tests did note several errors in computations of cost distribution which resulted in over and/or under charges to various projects. Those errors, that we determined were material, are disclosed below under Questionable Charges to Federal Grants.

A review was made of the approved Indirect Cost Plan applicable to Land and Water Conservation grants, and tests were made for assurance that indirect charges recorded were within the limitations stipulated in negotiated agreement. Our tests revealed no material weaknesses or errors.

PRIOR YEARS' FINDING

In the fiscal year ended June 30, 1959, a shortage of $50,200.00 was discovered in the accounts of the Department of Mines, Mining and Geology, $6,488.26 of which was recovered in the fiscal year ended June 30, 1960, $2,450.00 was recovered in the fiscal year ended June 30, 1970, $25,000.00 was recovered in the fiscal year ended June 30, 1971, $500.00 was recovered in the fiscal year ended June 30, 1973, and $450.00 was recovered in the fiscal year ended June 30, 1979. A balance of $15,311.74 remained as of June 30, 1981.

INTERNAL ACCOUNTING CONTROL

During this examination we noted several weaknesses in the Internal Accounting Control System that could become material in relation to the financial statements, if corrective measures are not taken. Certain recommendations have been made relative to the installation of additional procedures which we believe would strengthen the system. Management of the Department of Natural Resources has given assurance that immediate action will be taken to implement appropriate additional procedures.

QUESTIONABLE CHARGES TO FEDERAL GRANTS

Computer charges of $156.34 and charges for personal services of a "planner" of $3,501.71 were made to the Department of Commerce Grant No. NA-80-AA-D-CZ116. The approved budget for this project did not include expenditures for these purposes as an allowable expense and we found no authorization from the grantor allowing either of these charges to be made to this grant.

An error was made in the computation of salaries charged to the Environmental Protection Agency Grant No. I-004130-81-2 which resulted in an overcharge of $95.54 to this grant during the period under review.

DEFENSE, DEPARTMENT OF

PRIOR YEARS' FINDINGS

SALARY OVERPAYMENTS

In fiscal years ended June 30, 1977, and June 30, 1979, salary overpayments of $99.50 and $211.20 were made to Chester Gray and John W. Sanders, III, respectively. These employees were terminated before the obligations were satisfied, and attempts to recover these overpayments have been unsuccessful. These salary overpayments are shown as accounts receivable on Schedule "5", page 21 of unit report.

AUDIT FINDINGS continued

EDUCATION:

EDUCATION, DEPARTMENT OF

PRIOR YEARS' FINDING

IMPROPER PAYMENTS - SUPERINTENDENT'S SALARY

An audit made by the Department of Audits of the Dodge County Board of Education for the year ended June 30, 1978, noted that reimbursements for salary of the Superintendent exceeded salary requisitions submitted by the Board by $461.96. In the period under review, no refund was received. Refund should be secured from the Dodge County Board of Education for transmittal to the Department of Administrative Services, Fiscal Division.

TRAVEL ADVANCE

In the year under review, the Department of Education granted a travel advance to Mr. Matthew T. Lewis in the amount of $650.00. Mr. Lewis resigned from the Department of Education on November 10, 1980. After his resignation a travel voucher in the amount of $418.26 was submitted to the Department of Education leaving a balance of $231.74 to be collected from Mr. Lewis. As of the date of this audit, this matter has been referred to the office of the Attorney General for legal assistance in recovering the $231.74 from Mr. Lewis.

REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF

SCOPE OF EXAMINATION

The disbursements of the Employees' Health Benefits Self-Insurance Program in the Private Trust and Agency Funds, as presented on Exhibit "H" of unit report, were based on monthly registers of drafts issued which were prepared by the Equitable Life Assurance Society of the United States. These registers plus additional adjustments provided by Equitable were reconciled monthly by personnel of the Board of Regents of the University System of Georgia to a bank account maintained in the Chase Manhattan Bank, New York, New York. Drafts clearing the Chase Manhattan Bank account were returned to the Equitable Life Assurance Society of the United States. We were unable to verify that the drafts issued and the adjustments made were in fact all the activity transacted in the bank account. Therefore, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the disbursements of the fund referred to above or on the accuracy of the ending cash balance in the Chase Manhattan Bank as presented on Schedule "6" of unit report.

GENERAL ASSEMBLY OF GEORGIA

PRIOR YEAR'S FINDING

The audit report for the year ended June 30, 1980, stated a civil suit was in process concerning alledged overcharges by a local vendor or vendors on printing expenses. At the time of this audit, no action had been taken in the case, and results of this litigation will be reported in a subsequent audit report.

HIGHWAY SAFETY, OFFICE OF

PRIOR YEAR'S FINDING

The audit report for the year ended June 30, 1980, called attention to an audit of the Office of Highway Safety by the Department of Transportation, Office of Inspector General which took exception to certain procedures utilizied in property procurement and management by sub-grantees. This audit recommended that questioned costs of $222,478.00 be reimbursed to the grantor agency. In the year under review, these questioned costs were resolved to the satisfaction of the National Highway Traffic Safety Administration.

HUMAN RESOURCES, DEPARTMENT OF

UNRECORDED PAYROLL TRANSACTIONS

At June 30, 1981, the bank reconciliation for the payroll account reflected reconciling items in the amount of $8,845.09 for unrecorded payroll transactions, as shown on the Analysis of Cash Balance, Schedule "9" of unit report. These items represented hand drawn checks and refunds that had not been posted to the Department's general ledger. Accounting entries were made to record these transactions in the subsequent fiscal period.

AUDIT FINDINGS continued

HUMAN RESOURCES, DEPARTMENT OF continued

NONCOMPLIANCE WITH PAYROLL REGULATIONS

In the audit report for the year ended June 30, 1980, a total of $22,306.05 of payroll audit exceptions reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division remained unresolved. At the date of this audit, the following prior year exceptions had not been cleared.

Akridge,	Lillie Mae	$	110.00
Albury,	Wendy S.		265.26
Arnold,	Donald D.		719.86
Badwell,	Sonja B.		27.83
Bailey,	Brenda Marie		91.04
Brown,	Mary S.		696.00
Cadwell,	Bert Preston, Jr.		48.39
Chapman,	Larry		132.00
Childers,	Susan K.		234.37
Clark,	Mary		830.00
Coppage,	Lucis S., Jr.		187.50
Dehaan,	Virginia S.		116.13
Dyals,	Rose M.		392.00
Edge,	Nancy R.		108.08
Etheridge,	Wayne C.		66.00
Foreman,	Shirley J.		207.19
Gilmore,	Linda Faye		624.50
Goodroe,	Emma H.		2,694.00
Gordon,	Tyronne		699.00
Greenway,	Michael		157.50
Harris,	Charles L.		183.00
Henson,	Vale J.		112.70
Hester,	Louise M.		434.43
Jackson,	Claude D.		227.46
Johnson,	Ann		775.22
Jones,	Jeannie L.		33.48
Jones,	Patricia C.		70.00
LeCroy,	Ricky L.		4,278.09
Leegale,	Daphne (Underpayment)	(-)	33.39
Lewis,	Arthur J.		73.06
Mapp,	Sara E.		442.00
McPhail,	Marilyn		52.50
Moats,	James L.		679.98
Moore,	Ira		183.00
Parke,	Glaister A.		28.39
Parrinon,	Rudy L. (Underpayment)	(-)	23.25
Quinn,	Marlene		381.50
Roberson,	Jerry D.		944.46
Robinson,	Linda Faye		426.25
Robinson,	Lucille J.		129.00
Smith,	Mary A.		2,515.39
Stark,	Jack M.		258.70
Tumblin,	Alice P.		462.00
West,	Grace F.		580.00
Wheeler,	Phillip D.		70.92
Williams,	Jeffrey		56.55
Woolfolk,	Roosevelt, Jr.		183.00
Wyatt,	James L.		198.87
		$	22,129.96

Payroll exceptions reported for the year ended June 30, 1981, which were unresolved at the conclusion of our examination were as follows:

Anthony,	Ralph	$	49.28
Barker,	Carolyn C.		230.92
Cliett,	Linda J.		149.97
Cook,	Addie M.		21.00
Cooper,	Edwin J. (Underpayment)	(-)	11.24
Cushman,	Ruby E.		157.80
Hodges,	Helen E.		17.75
Ivie,	Deborah L.		64.35
Kempson,	Beverly D.		1,132.50
Lewin,	Linda M.		78.90
Moore,	Russell P.		529.10
Morgan,	Mary L.		184.82
Moye,	Helen W.		137.25
Olive,	Jessie B.		146.30
Roberts,	Tom L. (Underpayment)	(-)	314.50
Robinson,	Lula S.		143.52
Russell,	James		29.66
Solomon,	Cary B.		20.16
Smith,	Eva M. (Underpayment)	(-)	30.58
Tyrone,	Joan A.		428.02
Williams,	Patricia R. (Underpayment)	(-)	30.61
Wooster,	Kenneth W.		36.86
		$	3,171.23

AUDIT FINDINGS continued

HUMAN RESOURCES, DEPARTMENT OF continued

NONCOMPLIANCE WITH PAYROLL REGULATIONS continued

The Personnel Services Section has contacted or attempted to contact these employees to establish ways and means by which to correct these payroll exceptions. Efforts should be continued to resolve these exceptions.

INDUSTRY AND TRADE, DEPARTMENT OF

PRIOR YEARS' FINDING

EMPLOYEE PARKING

The audit report for the year ended June 30, 1979, stated that the Department of Industry and Trade paid $1,950.00 to Omni International, Limited for employee parking. As of July 1, 1980, a balance of $91.00 had not been reimbursed to the Department's Budget Fund. In the year under review, reimbursement of $13.00 was secured and deposited to the Budget Fund, leaving an uncollected balance of $78.00 at June 30, 1981.

PROSPECT SUBSISTENCE

Article III, Section VIII, Paragraph XII (6) of the Constitution of the State of Georgia of 1976 provides as follows:

> "Notwithstanding any other provisions of this Constitution, the Department of Industry and Trade, in order to make Georgia competitive with other states in securing new business, industry and tourism, is hereby authorized to expend available funds for the business meals and incidental expenses of bona fide industrial prospects and other persons who attend any meeting at the request of the Department to discuss the location or development of new business, industry or tourism within the State. All such expenditures shall be verified by vouchers showing the date, place, purpose and persons for whom such expenditures were made. The State Auditor shall conduct an audit of such expenditures at least every six months."

Schedule "5" of unit report reflects prospect subsistence expenditures of $46,449.98.

INVESTIGATION, GEORGIA BUREAU OF

PRIOR YEAR'S FINDING

SALARY OVERPAYMENT

The audit report for the year ended June 30, 1979, stated that a salary overpayment of $1,519.25 was made to an employee, Robert Irving Hardin. In the year ended June 30, 1980, reimbursement of $744.00 was received, and in the year under review, reimbursement of the remaining balance of $775.25 was received.

JUDICIAL SYSTEM:

SUPERIOR COURTS

PRIOR YEARS' FINDINGS

SALARY OVERPAYMENTS

A salary overpayment of $5,830.00 was made to Ms. Mary Corine Hentz during the prior fiscal years. This matter has been referred to the Attorney General, and steps have been taken to recover this overpayment. In the year ended June 30, 1981, no funds were recovered.

A salary overpayment of $7,200.00 was made to Mrs. Dorothy Ward Pritchett during the prior fiscal years. This matter has been referred to the Attorney General, and steps have been taken to recover this overpayment. In the year ended June 30, 1981, no funds were recovered.

LABOR, DEPARTMENT OF

PRIOR YEAR'S FINDING

SALARY OVERPAYMENT

The audit report for the year ended June 30, 1980, showed a receivable for salary overpayment of $99.78, which was made to an employee, Linda J. Pilinko. In the year under review, reimbursement of $75.00 was received and the balance of $24.78 was written off as uncollectible.

MEDICAL ASSISTANCE, DEPARTMENT OF

RESERVED FUND BALANCES

The Fund Source Trial Balance (FACS Report No. 2411) is the FACS report which identifies revenues and expenditures of each Federal and State grant program administered by the Department of Medical Assistance. During the year under review,

AUDIT FINDINGS continued

MEDICAL ASSISTANCE, DEPARTMENT OF continued

RESERVED FUND BALANCES continued

this report was not reconciled to the required Federal expenditure reports submitted to the U. S. Department of Health and Human Services. We were unable to satisfy ourselves by appropriate audit tests or by other means as to the differences between the Federal expenditure reports and the Federal expenditures on the FACS report. During the course of this examination, it could not be determined what effect these differences may have as to the accuracy of the Federal revenues and expenditures recorded on the books, or to the resulting Federal and matching State reserved fund balances.

MEDICAID MANAGEMENT INFORMATION SYSTEM

The Department of Medical Assistance is operating under a Medicaid Plan which has been approved by the Federal Government. As a part of this plan, a computerized Medicaid Management Information System has been established and is utilized to pay Medicaid Benefits. Claims expense processed through this system is posted to the Fiscal Accounting and Control System through a computerized interface program.

As a part of our audit, a stratified monetary precision sample was used to test the accuracy and validity of the adjudicated claims of the Medicaid Management Information System for the period July 1, 1980, through December 31, 1980, as these claims appeared within the subsystem. The results of this sample found not only non-monetary errors, but also forty-one (41) overpayments and one (1) underpayment. The following types of errors occurred:

(1) Overpayments to institutional providers

(2) Overpayments in drug claims due to a computer programming error

(3) Overpayments to Mental Health Centers due to the lack of an edit on the Medicaid Management Information System for maximum units of service

(4) Overpayments on Medicare crossover claims

(5) Overpayments of physician claims over maximum amount allowed

It should also be noted that the vast majority of the errors discussed above arose in connection with claim payments to institutional providers. It is the position of officials of the Department of Medical Assistance that errors made in claim payments to institutional providers will be adjusted in subsequent accounting periods when individual providers are audited by independent auditors to determine the true cost of services provided versus what was actually paid by the Department of Medical Assistance. These audits are necessary to provide a basis for periodic settlements because Federal regulations require that the Medicaid program pay on a "cost of services" basis rather than "billed charges".

The assurance of reliability statement which was attributable to this sample at the initial design was as follows: If all underlying source documentation and substantiation for each claim randomly drawn is properly examined and found to be error free, then there is a 95% probability that the population does not include more than $1,231,919.00 in claims which are in error by any amount out of a total population of $246,383,824.30 for the period July 1, 1980, through December 31, 1980.

Based upon the forty-one (41) errors of overpayment and the one (1) underpayment, the revised reliability statement is as follows: There is a 95% probability that the population should include more than $1,231,919.00 in claims which are in error by any amount and that additionally this figure could be as much as $4,143,616.38 for the period July 1, 1980, through December 31, 1980. The vast majority of errors that we found as a result of this audit occurred because of material weaknesses existing within the system design and internal control of the Medicaid Management Information System. Specific weaknesses in the system design and suggested corrective actions have been communicated to management of the Department of Medical Assistance as a result of this audit.

Because of the known errors existing within the system design and internal control of the Medicaid Management Information System at June 30, 1981, and the time delay involved in periodic settlements with institutional providers discussed above, it is doubtful that sufficient competent evidential matter can be obtained during the course of any one accounting period to enable the Department of Audits to render an unqualified opinion on the financial transactions of the Medicaid Management Information System.

AUDIT FINDINGS continued

MEDICAL ASSISTANCE, DEPARTMENT OF continued

NONCOMPLIANCE WITH PAYROLL REGULATIONS

The State Personnel Board - Merit System of Personnel Administration, Employees Services Division in certifying payrolls for the Department of Medical Assistance had various unresolved exceptions in the year ended June 30, 1980, that were still unresolved at June 30, 1981. Payroll exceptions unresolved at the conclusion of this examination were as follows:

Dew,	Raymond S.	$ 228.75
Leary,	Michele D.	119.00
Young,	Donald W., Sr.	215.00
		$ 562.75

Appropriate action should be taken to resolve all of the above payroll exceptions.

OFFENDER REHABILITATION, DEPARTMENT OF

PRIOR YEARS' FINDINGS

SALARY OVERPAYMENT - MR. ELLIS C. MACDOUGALL

In executive session on June 12, 1972, the Board of Corrections set the salary of the Commissioner of Offender Rehabilitation (Director of Corrections) at $32,500.00 per year. Mr. Ellis C. MacDougall, who at this time was Commissioner of Offender Rehabilitation, was paid at the above mentioned rate for the fiscal year ended June 30, 1973. It was discovered at a later date that the Board of Corrections did not have the power to set the salary of the Commissioner of Offender Rehabilitation. House Bill No. 566 of the 1966 Session of the General Assembly set the salary of $20,600.00 per annum and a subsistence allowance of $2,000.00 per annum, making total compensation of $22,600.00. Mr. MacDougall drew $32,500.08 in salary for the fiscal year ended June 30, 1973; therefore, Mr. MacDougall was overpaid in the amount of $9,900.08. In the year under review, Mr. MacDougall repaid $1,655.57 to the Department of Offender Rehabilitation and remitted $473.02 directly to the Department of Administrative Services, Fiscal Division. A balance of $7,771.49 remained at June 30, 1981.

PAYMENT OF GARNISHMENT

The audit report for the year ended June 30, 1980, stated that the Department of Offender Rehabilitation paid $754.97 for a legal judgment rendered by the Richmond County Superior Court because of the failure to comply with a proper legal notice of garnishment. The failure to comply with the legal notice resulted from the lack of faithful performance of duties by employees and is therefore considered the personal obligation of employees and officials responsible for disbursement of the Budget Fund.

A letter dated June 20, 1979, from David C. Evans, Commissioner of the Department of Offender Rehabilitation, to Mr. John C. Walden, Assistant Attorney General, requested legal assistance in recovering the $754.97 from the former employee, Mr. Thomas C. Williams. Regardless of whether or not this litigation is successful does not lessen the responsibility of officials to reimburse the Budget Fund for the improper expenditure.

NONCOMPLIANCE WITH PAYROLL REGULATIONS

In the audit report for the year ended June 30, 1980, a total of $1,096.36 of payroll audit exceptions reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division remained unresolved. At June 30, 1981, the three remaining overpayments were as follows:

Jackson,	Pierce R.	$ 40.06
Little,	Patricia J.	17.92
Sikes,	Dire C. - Turned over to Attorney General	422.50
		$ 480.48

Efforts should be continued to resolve these exceptions.

AUDIT FINDINGS continued

OFFENDER REHABILITATION, DEPARTMENT OF continued

FUNDS RECEIVED AND DISBURSED AT REHABILITATIVE FACILITIES

Included in Exhibit "G", pages 24 and 25 of unit report, are summaries of beginning and ending balances, receipts and disbursements of various accounts maintained at Georgia State Prison at Reidsville. Similar accounts are maintained at the other various facilities operated by the Department. Records showed that the Department's Internal Audit Section made examinations of each of the units on a regular basis.

PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION

PRIOR YEAR'S FINDING

IMPROPER EXPENDITURE

During the fiscal year ended June 30, 1980, false health insurance claims in the amount of $2,475.69 were submitted to and paid by the State Personnel Board to a State employee and an employee of Blue Cross/Blue Shield who were in collusion with each other. Restitution of $1,451.69 has been made to the State, and the remaining balance of $1,024.00 is shown as an account receivable to be repaid in subsequent years.

SELF INSURED HEALTH PROGRAM

A program of health insurance for employees was established by the State Personnel Board under powers authorized by Act 154 of the General Assembly approved on March 16, 1961, (Ga. Laws 1961, p. 147). House Bill No. 146, Act. No. 23, approved February 27, 1975, authorized the State Personnel Board to provide a health insurance plan for public school teachers of the State of Georgia. This Act was ratified in the November, 1978 general election and became effective January 1, 1979. From the inception of the program through December 31, 1975, coverage was provided to participants through the purchase of a group policy from an insurance carrier.

Effective January 1, 1976, the State began self-insurance coverage. A contract was executed with the Travelers Insurance Company, effective January 1, 1976, to process all claims and to prepare payment drafts which were paid through a bank account maintained for this purpose by the State Personnel Board. This contract with the Travelers Insurance Company expired December 31, 1976. A contract was executed with Blue Cross/Blue Shield, effective January 1, 1977, to provide the service.

All claims submitted by program participants are received by the Health Insurance Section of the State Personnel Board and then transmitted to Blue Cross/Blue Shield for verification of coverage, processing and payment. Blue Cross/Blue Shield maintains a subscriber file based on information furnished by the Health Insurance Section of the State Personnel Board. The State Personnel Board is furnished computer listings of drafts issued and lists of drafts presented for payment. The Health Insurance Section of the State Personnel Board does not maintain any record of claims submitted or transmitted to Blue Cross/Blue Shield. Documentations included with claims are retained by Blue Cross/Blue Shield. Without the sequential registering of claims or methods of recording financial data of benefits requested, no comparison can be made of claims paid to claims submitted.

The Administrative Division maintains financial records based on information furnished by Blue Cross/Blue Shield. Expenditures for claim payments made by Blue Cross/Blue Shield for fiscal year 1981 were reconciled with cash disbursements made by the Health Insurance Section of the State Personnel Board.

PUBLIC SAFETY, DEPARTMENT OF

TRAVEL

In the period review, the Executive Director of Georgia Peace Officer Standards and Training Council was paid $954.08 for travel expense incurred inside the City of Atlanta. The State Travel Regulations prohibit reimbursement for subsistence within a 30 mile radius of a person's home office, residence or headquarters. When these expenditures were brought to the attention of appropriate officials of the Department of Public Safety, reimbursement of the $954.08 was secured and will be reflected in the audit report for the subsequent fiscal period.

AUDIT FINDINGS continued

PUBLIC SAFETY, DEPARTMENT OF continued

NONCOMPLIANCE WITH PAYROLL REGULATIONS

At June 30, 1981, the following payroll audit exceptions reported by the State Personnel Board - Merit System of Personnal Administration, Employees Services Division remained unresolved:

Barry,	Darlene	$ 15.84
Lee,	Patricia A.	140.33
O'Dell,	Sandra R.	81.60
		$ 237.77

Efforts should be continued to resolve these exceptions.

PER DIEM PAYMENTS

In the year ended June 30, 1980, the Department of Audits provided the Department of Public Safety with a list containing possible violations of Georgia Code Section 89-913 which occurred during the fiscal year ended June 30, 1979.

This Code Section states, in part, as follows:

> "It shall be unlawful for any full-time appointive State official or employee to contract to buy from or sell to the State of Georgia any real or personal property, goods or services, or a combination thereof, when such purchase or sale would benefit or be likely to benefit, such official or employee..."

The Department of Public Safety determined that this list contained the names of ten (10) individuals who were paid per diem payments totaling $2,582.02 that were in conflict with the Code.

In the year under review, the Department of Audits provided a list of possible violations of the aforementioned Code for the fiscal year ended June 30, 1980. The Department of Public Safety has determined that this list contained the names of six (6) individuals who were paid per diem payments totaling $952.18 that were in conflict with the Code.

The Department of Public Safety has requested reimbursement of these payments, but as of June 30, 1981, no reimbursements had been received. The Department should continue its efforts to collect these payments.

REVENUE, DEPARTMENT OF

PRIOR YEARS' FINDING

MOTOR FUEL TAX UNIT

No change was made in this period of the $69,610.40 due from Jim E. Jones, former Director of the Motor Fuel Tax Unit. See special report dated April 24, 1959, for details covering this item.

BUDGET FUND

The Budget Fund of the Department of Revenue was converted to the "Fiscal Accounting and Control System" at the beginning of fiscal year ended June 30, 1981. Not all balance sheet accounts from the prior year were entered on the system; therefore, balance sheet accounts as of June 30, 1981, were incorrectly stated. This resulted in the payroll bank account not being reconciled to the correct book balance. The necessary adjustments were made and the payroll bank account was reconciled as of June 30, 1981, by the audit staff.

During the year under review, supporting documents for adjusting journal entries were not maintained. Procedures should be implemented to insure that all adjusting journal entries are supported by complete and proper documentation.

PROPERTY TAX UNIT

State revenue collections from property tax digest accounts, as presented on Schedule "17" of unit report, could not be reconciled to actual cash receipts for the period under review. An unidentified difference of $128.94 is shown on Schedule "14", page 7 of unit report. Procedures should be implemented to insure that property tax digest accounts are reconciled with cash receipts.

MOTOR FUEL TAX UNIT

The motor fuel revolving fund bank account for June, 1981, had not been reconciled at the time of our audit. The reconciliation was performed by the audit staff. Steps should be taken to insure that all bank accounts are reconciled on a timely basis.

AUDIT FINDINGS continued

REVENUE, DEPARTMENT OF continued

INCOME TAX UNIT

Due to an equipment malfunction in the Department of Administrative Services computer center, the computerized file of Individual Income Tax open accounts receivable as of June 30, 1981, was broken. The Operations Section of the Department of Administrative Services Information and Computer Services Division failed to notify either the Department of Revenue or its own user coordinator that the tape was unusable. If proper notice had been received by the Department of Revenue, the file could have been reproduced.

The Department of Revenue should request that the Department of Administrative Services provide for the availability of this file and in the future make provisions for the reconstruction of unreadable files such as the one discussed here.

MOTOR VEHICLE TAX UNIT

State revenue collections from motor vehicle registration - tags, as presented on Schedules "15" and "16" of unit report, could not be reconciled to actual cash receipts for the period under review. Unidentified adjustments in computerized controls of $3,152.50 are shown on Schedule "14", page 3 of unit report. Procedures should be implemented to insure that computerized controls for motor vehicle registration - tags are reconciled with cash receipts.

Due to the volume of tag and title sales the last six months of the fiscal year, the Department of Revenue transferred to the Department of Administrative Services, Fiscal Division $16,902,513.93 which had not been recorded in the system in the fiscal year ended June 30, 1981. These documents in process, as reflected on Schedule "14", page 3 of unit report, will be carried forward and recorded in the next fiscal year.

SECRETARY OF STATE

PRIOR YEARS' FINDINGS

The special audit report of the Secretary of State's Revenue Collections Fund made by the Department of Audits and released March 21, 1975, called upon the Secretary of State to produce documentation explaining variances totaling $50,580.30 or initiate proceedings for their recovery. In subsequent years satisfactory documentation and/or cash in the amount of $17,951.50 was received, leaving a net variance of $32,628.80 to be accounted for.

The audit report for the year ended June 30, 1980, stated a civil suit was in process concerning alledged overcharges by a local vendor or vendors on printing expenses. At the time of this audit, no action had been taken in the case, and results of this litigation will be reported in a subsequent audit report.

The audit report for the year ended June 30, 1980, made reference to an investigation concerning discrepancies found in handling and transmittal of State Revenue Collections by the Corporations Regulation Division of the Secretary of State to the Department's fiscal office. On October 24, 1980, a special report was released, and attention was called to missing checks and cash totaling $35,043.30. The Secretary of State has identified the makers of these checks and has secured $23,902.30 in replacement checks. The Secretary of State is continuing with efforts to obtain replacement checks from other parties involved.

NONCOMPLIANCE WITH PAYROLL REGULATIONS

As of June 30, 1981, there were $1,748.51 unresolved payroll exceptions that had been reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division for the year ended June 30, 1980. These overpayments are as follows:

Tanner,	Mildred S.	$ 1,671.49
Whitehead,	Betty Z.	77.02
		$ 1,748.51

Payroll exceptions reported for the year ended June 30, 1981, which were unresolved at the conclusion of this examination were as follows:

Austin,	Charlotte S.	$ 57.60
Tanner,	Mildred S.	664.24
		$ 721.84

Efforts should be continued to resolve these exceptions.

AUDIT FINDINGS continued

TRANSPORTATION, DEPARTMENT OF

DEFICIENCY JUDGMENTS

In the purchase of land for right-of-way, litigation resulted in numerous instances. Several of these legal actions resulted in decisions awarding the Department of Transportation judgments for amounts paid in excess of the value as finally determined by the courts. At the time of the audit, uncollected deficiency judgments amounted to $85,487.34.

WORKERS' COMPENSATION, STATE BOARD OF

IMPROPER EXPENDITURE

In the year under review, the State Board of Workers' Compensation paid $49.85 for a plaque that was given to a retiring employee. The Constitution of the State of Georgia, Artcle 3, Section 8, Paragraph 12 is quoted, in part, as follows:

> "Except as provided in this Constitution, the General Assembly shall not by vote, resolution, or order, grant any donation or gratuity in favor of any person, corporation or association."

When this improper expenditure was called to the attention of the Fiscal Officer, reimbursement was secured, and on July 31, 1981, $49.85 was deposited to the Budget Fund's operating account.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
JUNE 30, 1981

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
JUNE 30, 1981

	GOVERNMENTAL FUND TYPES			
ASSETS	GENERAL	BUDGET	STATE REVENUE COLLECTIONS	DEBT SERVICE
Cash in Banks, on Hand and Time Deposits	$ 56,430,778.18	$ 52,787,094.06	$ 2,385,118.28	$31,585,345.15
Investments, at Cost	626,792,355.08			
Accounts Receivable		608,333,062.70		
Due from Other Funds		517,922,997.13		
Other Assets				
Land and Buildings				
Amount Available in Debt Service Funds				
Amount to be Provided for Retirement of General Long-Term Debt				
Total Assets	$683,223,133.26	$1,179,043,153.89	$ 2,385,118.28	$31,585,345.15
LIABILITIES AND FUND EQUITY				
Liabilities:				
Vouchers Payable		$ 704,759,572.37		
Due to Other Funds	$517,922,997.13			
State Bonds and Certificates of 1838, 1879 and 1940				$ 15,605.00
General Obligation Bonds Payable				
Total Liabilities	$517,922,997.13	$ 704,759,572.37		$ 15,605.00
Fund Equity:				
Investment in General Fixed Assets				
Fund Balances				
Reserved				
Revenue Shortfall	$ 93,288,959.37			
Federal Funds, Matching Funds and Other		$ 458,131,883.23		
State Revenue Collections - Unfunded			$ 2,385,118.28	
Capital Projects				
Public Trust Funds				
Private Trust and Agency Funds				
Unreserved				
Designated				
Federal Revenue Sharing Funds	1,418,215.73			
Debt Service Funds				$31,569,740.15
Surplus				
State Funds	70,592,961.03	16,151,698.29		
Total Fund Equity	$165,300,136.13	$ 474,283,581.52	$ 2,385,118.28	$31,569,740.15
Total Liabilities and Fund Equity	$683,223,133.26	$1,179,043,153.89	$ 2,385,118.28	$31,585,345.15

The accompanying notes are an integral part of these financial statements.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

OF

ALL STATE AGENCIES, EXCLUDING UNITS OF

THE UNIVERSITY SYSTEM

JUNE 30, 1981

	FIDUCIARY FUND TYPES		ACCOUNT GROUPS		TOTALS (Memorandum Only)	
CAPITAL PROJECTS	PUBLIC TRUST	PRIVATE TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1981	1980
$(-) 16,060.18	$ 515,126,401.97	$105,089,859.56			$ 763,388,537.02	$1,444,303,443.64
95,878,955.55	2,900,663,596.94				3,623,334,907.57	2,580,841,133.76
	31,673,624.17				640,006,686.87	794,452,402.28
					517,922,997.13	530,740,877.52
					.96	159,199.79
			$606,700,112.74		606,700,112.74	539,141,976.90
				$ 31,569,740.15	31,569,740.15	7,051,959.56
				497,585,259.85	497,585,259.85	540,178,340.44
$ 95,862,895.37	$3,447,463,623.08	$105,089,859.56	$606,700,112.74	$529,155,000.00	$6,680,508,241.33	$6,437,229,035.82
	$ 10,649,612.89				$ 715,409,185.26	$ 809,218,634.52
					517,922,997.13	530,740,877.52
					15,605.00	15,605.00
				$529,155,000.00	529,155,000.00	547,240,000.00
	$ 10,649,612.89			$529,155,000.00	$1,762,502,787.39	$1,887,161,117.04
			$606,700,112.74		$ 606,700,112.74	$ 539,141,976.90
					93,288,959.37	84,299,930.41
					458,131,983.23	576,925,629.87
					2,385,118.28	1,156,523.36
$ 95,862,895.37					95,862,895.37	125,738,671.09
	$3,436,814,010.19				3,436,814,010.19	2,936,648,111.52
		$105,089,859.56			105,089,859.56	119,425,186.96
					1,418,215.73	1,280,712.53
					31,569,740.15	7,051,959.56
					86,744,659.32	158,437,217.46
$ 95,862,895.37	$3,436,814,010.19	$105,089,859.56	$606,700,112.74		$4,918,005,453.94	$4,550,063,918.78
$ 95,862,895.37	$3,447,463,623.08	$105,089,859.56	$606,700,112.74	$529,155,000.00	$6,680,508,241.33	$6,437,229,035.82

COMBINED STATEMENT OF CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
YEAR ENDED JUNE 30, 1981

COMBINED STATEMENT OF CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
YEAR ENDED JUNE 30, 1981

	GENERAL	BUDGET	STATE REVENUE COLLECTIONS
FUND BALANCES JULY 1, 1980			
Reserved	$ 84,299,930.41	$ 576,925,629.87	$ 1,156,523.36
Unreserved			
Designated			
Federal Revenue Sharing Funds	1,272,608.63	8,103.92	
Debt Service Fund			
Surplus			
State Funds	140,107,641.88	18,329,575.58	
	$ 225,680,180.92	$ 595,263,309.37	$ 1,156,523.36
ADDITIONS			
Adjustments to Prior Year's Receivables, Payables, Revenues and Expenditures		37,350,494.69	
Excess of Funds Available over Expenditures	165,300,136.13	433,084,925.47	2,385,118.28
	$ 390,980,317.05	$ 1,065,698,729.53	$ 3,541,641.64
DEDUCTIONS			
Unreserved Fund Balance (Surplus) Returned to General Fund		$ 18,765,543.00	
Fund Balances Carried Over from Prior Years as Funds Available	$ 225,680,180.92	572,649,605.01	$ 1,156,523.36
	$ 225,680,180.92	$ 591,415,148.01	$ 1,156,523.36
FUND BALANCES JUNE 30, 1981	$ 165,300,136.13	$ 474,283,581.52	$ 2,385,118.28

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES

OF

ALL STATE AGENCIES, EXCLUDING UNITS OF

THE UNIVERSITY SYSTEM

YEAR ENDED JUNE 30, 1981

DEBT SERVICE	CAPITAL PROJECTS	TOTALS (Memorandum Only) 1981	TOTALS (Memorandum Only) 1980
	$ 125,738,671.09	$ 788,120,754.73	$ 657,484,561.95
		1,280,712.55	.26
$ 7,011,959.56		7,011,959.56	1,777,745.58
		158,437,217.46	133,246,515.37
$ 7,011,959.56	$ 125,738,671.09	$ 954,850,644.30	$ 792,508,823.16
		37,350,494.69	10,150,602.65
31,569,740.15	95,862,895.37	728,202,815.40	938,894,847.12
$ 38,581,699.71	$ 221,601,566.46	$1,720,403,954.39	$1,741,554,272.93
		$ 18,765,543.00	$ 26,137,635.85
$ 7,011,959.56	$ 125,738,671.09	932,236,939.94	760,565,992.78
$ 7,011,959.56	$ 125,738,671.09	$ 951,002,482.94	$ 786,703,628.63
$ 31,569,740.15	$ 95,862,895.37	$ 769,401,471.45	$ 954,850,644.30

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
ALL GOVERNMENTAL FUND TYPES
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
YEAR ENDED JUNE 30, 1981

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS

ALL GOVERNMENTAL FUND TYPES

OF

ALL STATE AGENCIES, EXCLUDING UNITS OF

THE UNIVERSITY SYSTEM

YEAR ENDED JUNE 30, 1981

REVENUES	GENERAL	BUDGET	STATE REVENUE COLLECTIONS
Taxes, Fines and Forfeits		$ 41,269,745.23	$ 2,992,416,728.29
Grants from U. S. Government			
Federal Revenue Sharing	$ 25,158,444.00		
All Other		1,270,600,272.20	
Grants from Counties and Cities		5,322,265.21	
Donations for Operations		191,071.64	
Rents on Investment Properties			3,836,975.14
Interest Earned			
Federal Revenue Sharing	1,079,059.18		
All Other		5,023,559.18	74,852,723.11
Contributions from Public Trust Funds		3,482,479.78	
Operating Earnings from Fees, Rents and Sales for Services		298,488,854.77	39,754,147.41
Total State Revenue Receipts	$ 26,237,503.18	$ 1,624,378,248.01	$ 3,110,860,573.95
EXPENDITURES			
Current			
Personal Services	$ .00	$ 740,615,787.11	$ .00
Regular Operating Expenses			
Benefits		852,461,442.39	
Grants		2,095,948,854.82	
Other		287,585,845.12	
Travel		14,971,903.87	
Motor Vehicle Equipment Purchases		6,279,601.56	
Publications and Printing		8,921,125.66	
Equipment Purchases		17,292,651.78	
Computer Charges		36,470,614.10	
Real Estate Rentals		16,576,007.68	
Telecommunications		33,935,182.20	
Per Diem, Fees and Contracts		237,662,760.99	
Capital Outlay		501,117,981.39	
Authority Lease Rentals		58,828,214.50	
General Obligation Debt Sinking Fund		71,035,024.38	
Debt Service			
Principal Retirement			
Interest and Fiscal Charges			
Total Governmental Costs	$ .00	$ 4,979,702,997.55	$ .00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 26,237,503.18	$(-)3,355,324,749.54	$ 3,110,860,573.95
OTHER FINANCING SOURCES (USES)			
Carry-Over from Prior Years Fund Balances	$ 225,680,180.92	$ 572,649,605.01	$ 1,156,523.36
Prior Year's Unreserved Fund Balance (Surplus) Lapsed	18,765,543.00		
Appropriations from General Fund to Budget Funds	(-)3,215,015,070.00	3,215,015,070.00	
Transfers from State Revenue Collections Fund to General Fund	3,109,631,979.03		(-)3,109,631,979.03
Proceeds of General Obligation Bonds			
Operating Transfers			
From Other Funds		745,000.00	
To Other Funds			
Transfers to Various Authorities for Advance Retirement of Bonds and Defeasance of Bonds			
Total Other Financing Sources (Uses)	$ 139,062,632.95	$ 3,788,409,675.01	$(-)3,108,475,455.67
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	$ 165,300,136.13	$ 433,084,925.47	$ 2,385,118.28

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS

ALL GOVERNMENTAL FUND TYPES

OF

ALL STATE AGENCIES, EXCLUDING UNITS OF

THE UNIVERSITY SYSTEM

YEAR ENDED JUNE 30, 1981

DEBT SERVICE	CAPITAL PROJECTS	TOTALS (Memorandum Only)	
		1981	1980
		$ 3,033,686,473.52	$ 2,738,797,357.20
		25,158,444.00	50,518,495.00
		1,270,600,272.20	1,534,056,506.82
		5,322,265.21	3,179,293.51
		191,071.64	124,405.25
		3,836,975.14	3,559,594.60
		1,079,059.18	1,752,013.00
$ 1,059,886.14	$ 12,700,385.67	93,636,554.10	84,659,249.79
		3,482,479.78	2,858,281.15
	38,398,683.84	376,641,686.02	334,067,590.42
$ 1,059,886.14	$ 51,099,069.51	$ 4,813,635,280.79	$ 4,753,572,786.74
		$ 740,615,787.11	$ 656,170,183.79
		852,461,442.39	716,686,627.59
		2,095,948,854.82	1,873,408,106.12
	$ 96,727.56	287,682,572.68	244,919,270.20
		14,971,903.87	13,903,090.91
		6,279,601.56	11,386,870.07
		8,921,125.66	8,760,235.54
		17,292,651.78	14,734,960.95
		36,470,614.10	32,355,424.33
		16,576,007.68	15,317,276.53
		33,935,182.20	31,901,293.14
	2,702,982.90	240,365,743.89	198,163,724.65
	64,905,802.26	566,023,783.65	735,467,547.16
		58,828,214.50	59,206,589.88
$(-) 71,035,024.38		.00	.00
18,035,000.00		18,035,000.00	14,850,000.00
31,330,002.50		31,330,002.50	27,576,928.75
$(-) 21,670,021.88	$ 67,705,512.72	$ 5,025,738,488.39	$ 4,654,808,129.61
$ 22,729,908.02	$(-) 16,606,443.21	$(-) 212,103,207.60	$ 98,764,657.13
$ 7,011,959.56	$ 125,738,671.09	$ 932,236,939.94	$ 760,565,992.78
		18,765,543.00	26,137,635.85
		.00	.00
		.00	.00
		.00	64,000,000.00
1,827,872.57		2,572,872.57	1,283,039.62
	(-) 2,572,872.57	(-) 2,572,872.57	(-) 1,283,039.62
	(-) 10,696,459.94	(-) 10,696,459.94	(-) 10,573,438.64
$ 8,839,832.13	$ 112,469,338.58	$ 940,306,023.00	$ 840,130,189.99
$ 31,569,740.15	$ 95,862,895.37	$ 728,202,815.40	$ 938,894,847.12

ALL STATE AGENCIES, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

NOTES TO FINANCIAL STATEMENTS

ALL STATE AGENCIES, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1981

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The State of Georgia maintains the General Fund, the Budget Fund and the Public Trust Funds in accordance with a comprehensive basis of accounting called the Modified Accrual Basis. This basis of accounting is defined as that method of accounting in which expenditures, other than accrued interest on general long-term debt, are recorded at the time the liabilities are incurred and revenues are recorded when received in cash except for material or available revenues which should be accrued to reflect properly the taxes levied and the revenues earned.

The State Revenue Collections Fund, the Debt Service Fund, the Capital Projects Fund and the Private Trust and Agency Funds are maintained on the cash basis of accounting. This basis of accounting is defined as that method of accounting in which certain revenues and the related assets are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligation is incurred.

DESCRIPTION OF FUNDS

GOVERNMENTAL FUND TYPES

GENERAL FUND

The General Fund is maintained by the Department of Administrative Services, Fiscal Division and is used to account for Unappropriated State Funds and Federal Revenue Sharing Funds, and for Appropriated Funds undrawn by the various units of State government.

BUDGET FUND

The Budget Fund is a consolidation of the Budget Funds of the various units of State government. These funds account for the operations and activities of the various State Agencies, Boards and Commissions under the terms of the Supplemental Appropriations Act of 1980-1981 as approved March 10, 1981, by the General Assembly of Georgia.

STATE REVENUE COLLECTIONS FUND

The State Revenue Collections Fund is a consolidation of the State Revenue Collection Funds of the various collecting units of State government. These funds account for the collection of various taxes, fines and forfeits, fees, rents, interest earned and sales of services as required by State law. Revenues collected by the various collecting units are remitted to the General Fund. Unremitted funds at the end of the fiscal year will be remitted in the subsequent period.

DEBT SERVICE FUND

The Debt Service Fund accounts for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on the long-term debt of the State resulting from the issuance of General Obligation bonds. Long-term debt of the State resulting from the issuance of various Authority bonds is funded through lease agreements between various governmental agencies and the various authorities, and the accountability of the resources and the payment of principal and interest of this debt are with the various issuing authorities.

CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for the accumulation of resources and the subsequent disbursement of such resources for capital outlay projects by the Georgia State Financing and Investment Commission.

FIDUCIARY FUND TYPES

PUBLIC TRUST FUNDS

The Public Trust Funds account for activities in which the State acts as a trustee for an individual, an organization or employee groups. The costs of administering certain trust funds are funded from available resources through transfers to the Budget Fund of the spending unit administering the trust.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

DESCRIPTION OF FUNDS continued

FIDUCIARY FUND TYPES continued

PRIVATE TRUST AND AGENCY FUNDS

The Private Trust and Agency Funds account for activities in which the State acts as an agent for various governmental agencies and organizations.

ACCOUNT GROUPS

GENERAL FIXED ASSETS

This account is not a fund. It represents a summary of the fixed assets of the State financed by funds derived from the sale of General Obligation bonds.

GENERAL LONG-TERM DEBT

This account is not a fund. It represents a summary of the bonded indebtedness of the State from the sale of General Obligation bonds.

OTHER FINANCIAL NOTES

(1) REVENUE SHORTFALL RESERVE - The Fund Balance reserved for Revenue Shortfall was established in compliance with Act No. 901 (Senate Bill No. 466) of the 1976 Georgia Laws in lieu of the Working Reserve Fund, which was abolished July 1, 1976.

(2) RECLASSIFICATION OF REVENUES AND TRANSFERS - Revenue from the Budget Funds shown on the Statement of Cash Receipts and Disbursements of the Debt Service Fund of State of Georgia General Obligation Debt Sinking Fund is shown as a credit to expenditures of the Debt Service Fund on the Combined Statement of Revenues, Expenditures and Transfers. Revenue shown from the Georgia State Financing and Investment Commission is shown under "Other Financing Sources (Uses)" of the Debt Service Fund on the Combined Statement of Revenues, Expenditures and Transfers as a transfer from other funds. Transfers shown as reductions to income on the Statement of Cash Receipts and Disbursements of the Construction Fund of the Georgia State Financing and Investment Commission are shown under "Other Financing Sources (Uses)" of the Capital Projects Fund on the Combined Statement of Revenues, Expenditures and Transfers as transfers to other funds and to various authorities for advance retirement of bonds and defeasance of bonds.

(3) RETIREMENT SYSTEMS - The State of Georgia contributes to the following retirement systems: Employees' Retirement System of Georgia, Georgia Legislative Retirement System, Teachers' Retirement System of Georgia, Public School Employees' Retirement System of Georgia, Trial Judges and Solicitors Retirement System of Georgia, Superior Court Judges Retirement System and District Attorneys' Retirement System.

The Employees' Retirement System of Georgia was established in 1949 for all regular employees of State Departments, Bureaus, etc. and Tax Collectors, their employees and Court employees. This Retirement System has approximately 53,000 members. Regular employees of State Departments and Bureaus contribute 1/4 of 1% of their salaries and the State currently contributes 10 1/2% on first $4,200.00 annual salary and 12 1/2% on salary in excess of $4,200.00. Eligible Tax Collectors, their employees and Court employees who are members contribute 3% on first $4,200.00 annual salary and 5% on salary in excess of $4,200.00, and the State currently contributes 7 3/4% of their annual salary. The consulting actuary is George B. Buck, Consulting Actuaries, Inc., New York, New York.

The Georgia Legislative Retirement System was established in 1967 to provide for retirement allowances and other benefits for the members of the General Assembly and staff members. In prior years this Retirement System had no membership, and those eligible for membership were members of the Employees' Retirement System of Georgia. An Act of the General

OTHER FINANCIAL NOTES - continued

Assembly in 1980 amended the Act of 1967 creating this Retirement System, and required that eligible members make an election to remain in the Employees' Retirement System or become a member of the Georgia Legislative Retirement System. This Act further required that their election be made prior to the second Monday in January, 1981. This Retirement System has 124 active members who contribute 3 2/3% of their salaries. The State currently contributes approximately 11.58% of salaries paid, making total contributions of 15 1/4%. A transfer of $2,811,876.00 was made, as of February 1, 1981, from the Employees' Retirement System to the Georgia Legislative Retirement System to provide funding for benefits of members transferring from the Employees' Retirement System according to calculations of consulting actuaries, R. Blane and Associates, Inc., Atlanta, Georgia.

The Teachers' Retirement System of Georgia was established in 1943 for all public school and college teachers, administrators, clerical workers, supervisors, librarians and other related personnel. This Retirement System has approximately 120,000 members who contribute 6% of their salaries. The State currently contributes 11.71% of State salaries and the local boards of education contribute 11.59% of salaries for employees on amount in excess of State salaries and on employees in excess of State Teacher allotment. The consulting actuary is George B. Buck, Consulting Actuaries, Inc., New York, New York.

The Public School Employees' Retirement System of Georgia was established in 1970 for school bus drivers and cafeteria employees of schools as well as all non-professional employees ineligible under the Teachers' Retirement System. This Retirement System has approximately 30,000 active members who contribute $4.00 each per month for nine months of the year. In the current year the State contributed $11,218,100.00. The consulting actuary is George B. Buck, Consulting Actuaries, Inc., New York, New York.

The Trial Judges and Solicitors Retirement Fund was established in 1968 for Superior Court Judges, District Attorneys, City Judges and Solicitors. This Retirement Fund has approximately 125 members who contribute 7 1/2% of salary if they do not choose survivors benefits, if they choose survivors benefits they contribute 10% of salary. The State contributes 10% of salary. This fund is a money purchase plan and no actuarial valuation has been prepared for this system.

The Superior Court Judges Retirement System was established in 1976 for Superior Court Judges. Superior Court Judges who were members of the Trial Judges and Solicitors Retirement Fund on the date this Retirement System was established were given the option to remain in that system or join the new system. Superior Court Judges who became judges after December 31, 1976, became members of the new system. The Superior Court Judges Retirement System has 91 active members who contribute 2 1/2% of salary if they do not choose survivors benefits, if they choose survivors benefits they contribute 5% of salary. The State contributes 20% of salary. The consulting actuary is Carlisle and Associates, Atlanta, Georgia.

The District Attorneys' Retirement System was established in 1978 for District Attorneys. District Attorneys who were members of the Trial Judges and Solicitors Retirement Fund on the date this Retirement System was established were given the option to remain in that system or join the new system. District Attorneys taking office on or after January 1, 1979, became members of the new system. The District Attorneys' Retirement System has 36 active members who contribute 2 1/2% of salary if they do not choose survivors benefits, if they choose survivors benefits they contribute 5% of salary. The State contributes 20% of salary. The consulting actuary is Carlisle and Associates, Atlanta, Georgia.

The State Auditor by law is an ex-officio member of the Board of Trustees of the Employees' Retirement System of Georgia, the Georgia Legislative Retirement System, the Teachers' Retirement System of Georgia, the Public School Employees' Retirement System of Georgia and the Trial Judges and Solicitors Retirement Fund. Audits of these Retirement Systems are performed by certified public accounting firms selected by the Boards of Trustees.

All audit reports and actuarial valuation reports of the Retirement Systems described above are on file and open to public inspection in the State Auditor's office.

OTHER FINANCIAL NOTES continued

(4) SICK LEAVE AND ANNUAL LEAVE - All regular State employees of State Departments, Bureaus, etc., earn 1 1/4 days per month of sick leave. These employees may accrue up to ninety days of sick leave. When any of these employees terminate employment with the State, they receive no compensation for any accrued sick leave.

All regular State employees of State Departments, Bureaus, etc., earn 1 1/4 days per month of annual leave for State service not in excess of five years, those employees with service of five to ten years earn 1 1/2 days per month annual leave, and those employees with service in excess of ten years earn 1 3/4 days per month annual leave. These employees may accrue up to forty-five days of annual leave. State employees with less than twenty years service are paid up to thirty days for accrued annual leave upon termination and employees with service in excess of twenty years service are paid up to forty-five days for accrued annual leave upon termination. Funds are provided in the appropriations to State Departments, Bureaus, etc., each year to cover the cost of annual leave of terminated employees.

STATE REVENUE RECEIPTS

SUMMARY OF STATE REVENUE RECEIPTS

REVENUE	1981	1980
Taxes, Fines and Forfeits		
Property Tax, General	$ 10,551,164.68	$ 9,158,720.31
Property Tax, Utility	3,170,128.26	863,761.37
Property Tax, Intangibles	166,135.26	167,195.64
Estate Tax	11,663,608.55	7,516,597.45
Real Estate Transfer Tax	49,968.46	53,254.76
Income Tax	1,289,157,509.24	1,112,135,315.99
Motor Fuel Tax	247,468,220.35	254,722,907.61
Alcoholic Beverage Tax	37,635,507.40	40,366,017.73
Malt Beverage Tax	49,237,564.89	45,912,174.48
Wine Tax	10,127,654.73	9,908,010.76
Cigar and Cigarette Tax	86,658,110.96	82,586,707.86
Sales, 3% Sales and Use Tax	1,141,368,494.58	1,035,876,137.24
Industrial Loan Company Tax	1,872,941.06	1,756,844.69
Insurance Premium Tax	67,783,096.35	65,916,969.78
Business License Tax	3,816,904.19	3,611,828.25
Motor Vehicle Tax	48,759,795.28	47,877,591.09
Title Registration Tax	1,308,146.25	1,353,352.25
Motor Drivers' License Tax	4,494,218.00	3,406,012.00
Motor Boat Registration License Tax	651,219.95	505,462.39
Hunting and Fishing License Tax	7,545,973.21	5,991,355.85
Corporation Net Worth Tax	8,653,313.99	7,665,150.32
Fines and Forfeits	922,087.92	815,868.94
Unemployment Compensation Tax (Penalties)	624,709.96	567,120.44
Total Taxes, Fines and Forfeits	$ 3,033,686,473.52	$ 2,738,797,357.20
Grants from U. S. Government		
Education	$ 250,643,414.98	$ 240,679,324.91
Health	82,389,298.48	87,969,677.23
Public Assistance and Relief	773,736,973.60	681,493,154.15
Revenue Sharing	25,158,444.00	50,518,495.00
Transportation	121,044,189.36	475,818,710.54
Agricultural and Natural Resources Development, Other	42,786,395.78	48,095,639.99
Total Grants from U. S. Government	$ 1,295,758,716.20	$ 1,584,575,001.82
Grants from Counties and Cities		
Highways	$ 4,397,329.21	$ 2,251,955.52
Agricultural and Natural Resources Development, Other	924,936.00	927,337.99
Total Grants from Counties and Cities	$ 5,322,265.21	$ 3,179,293.51
Donations for Operations	$ 191,071.64	$ 124,405.25
Rents on Investment Properties	$ 3,836,975.14	$ 3,559,594.60
Interest		
State Funds	$ 93,636,554.10	$ 84,659,249.79
Revenue Sharing Funds	1,079,059.18	1,752,013.00
Total Interest	$ 94,715,613.28	$ 86,411,262.79
Contributions from Public Trust Funds	$ 3,482,479.78	$ 2,858,281.15
Operating Earnings by Fees, Rents and Sales for Services		
General Governmental Services	$ 206,307,275.02	$ 181,250,954.52
Protection Services	21,287,376.38	19,172,281.18
Health Services	51,999,816.65	46,636,683.46
Development Agricultural and Natural Resources Services	6,692,233.16	5,793,300.01
Highway Services	7,691,483.63	7,471,438.73
Hospital Services	67,733,286.80	56,037,337.50
Educational Services	7,795,629.24	11,175,647.67
Correctional Services	2,340,754.98	2,424,712.23
Recreational Services	4,793,830.16	4,105,235.12
Total Operating Earnings	$ 376,641,686.02	$ 334,067,590.42
Total State Revenue Receipts	$ 4,813,635,280.79	$ 4,753,572,786.74

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1981

TAXES

General Property, 1980 and 1981 Levies and 1981 Auto			
On County Digests			
Net to State	$ 9,438,057.55		
Fees Retained at Source			
Assessing	241,074.07		
Collecting	384,292.62		
Interest	7,185.15		
Refunds	(-) 13,338.50	$ 10,057,270.89	
On Public Utilities Digests		1,490,128.26	
On Intangible Digests		49,301.59	$ 11,596,700.74
General Property, Prior Years' Levies			
On County Digests			
Net to State	$ 411,228.84		
Fees Retained at Source			
Assessing	17,643.91		
Collecting	38,024.04		
Interest	26,997.00	$ 493,893.79	
On Public Utilities Digests		1,680,000.00	
On Intangible Digests		3,730.96	2,177,624.75
Intangible Tax - Recording (Net)		$ 107,116.35	
Fees Retained at Source		5,986.36	113,102.71
Estate Tax		$ 11,786,015.62	
Refunds		(-) 122,407.07	11,663,608.55
Real Estate Transfer Tax			49,968.46
Income Tax			
Corporations			
Returns, Additional Tax, Interest and Penalties	$ 49,311,370.33		
Estimates on Taxes	233,967,323.50		
Refunds	(-) 31,302,069.94	$ 251,976,623.89	
Individuals			
Returns, Additional Tax, Interest and Penalties	$ 116,430,244.77		
Estimates on Taxes	97,455,166.93		
Fiduciary Returns	2,522,761.17		
Withholding Tax	999,666,936.09		
Refunds	(-) 178,894,223.61	1,037,180,885.35	1,289,157,509.24
Sales, Motor Fuels			
Net to State		$ 250,570,722.34	
Allowance Retained by Taxpayer		1,840,847.79	
Refunds to Motor Carriers		(-) 3,497,325.61	
Refunds to Retailers (Act 1947)		(-) 1,406,020.03	
Refunds to Others		(-) 40,004.14	247,468,220.35
Sales, Alcoholic Beverage Stamps		$ 37,639,268.65	
Refunds		(-) 3,761.25	37,635,507.40
Sales, Beer		$ 49,237,958.97	
Refunds		(-) 394.08	49,237,564.89
Sales, Wine		$ 10,129,864.08	
Refunds		(-) 2,209.35	10,127,654.73
Sales, Cigar and Cigarette		$ 84,108,348.84	
Refunds		(-) 16,180.32	
Collecting Fees Retained at Source		2,565,942.44	86,658,110.96
Sales, 3% Sales and Use			
Regular	$ 1,005,349,909.12		
Refunds	(-) 2,203,425.89		
Interest and Penalties	3,624,489.52		
Collecting Fees Retained at Source	29,919,094.72	$ 1,036,690,067.47	
Motor Fuel	$ 101,319,819.51		
Refunds	(-) 33,187.90		
Interest and Penalties	105,453.27		
Collecting Fees Retained at Source	3,090,342.03	104,678,427.11	1,141,368,494.58
Sales, Industrial Loan Company Tax			1,872,941.06
Sales, Insurance Premium Tax			67,783,096.35
Business License, Alcoholic Beverages			
Domestic Producers		$ 4,000.00	
Foreign Producers		12,700.00	
Retailers		369,580.00	
Refunds		(-) 2,110.00	
Wholesalers		39,000.00	423,170.00

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1981

TAXES continued		
Business License, Beer		
Brewery Permits	$ 3,000.00	
Retailers	319,025.00	
Penalties	5,725.00	
Refunds	(-) 1,950.00	
Wholesalers	41,500.00	$ 367,300.00
Business License, Wine		
Domestic Importers	$ 1,000.00	
Manufacturers	4,000.00	
Retailers	217,850.00	
Penalties	3,300.00	
Refunds	(-) 1,400.00	
Wholesalers	26,500.00	251,250.00
Business License, Cigar and Cigarette		
Manufacturers' Representatives	$ 3,340.00	
Vending Machine Dealers	9,756.00	
Wholesalers	11,950.00	25,046.00
Business License, Commercial		
Fish Dealers	$ 8,850.00	
Fishing and Boats	73,374.00	82,224.00
Business License, Fur Trappers, Dealers		67,275.00
Business License, Miscellaneous Game and Fish		11,952.00
Business License, Quail Breeders		2,625.00
Business License, Insurance Agents, Adjusters		2,237,372.69
Business License, Bingo		22,400.00
Business License, Industrial Loan Companies		290,850.00
Business License, Private Employment Agencies		24,400.50
Business License, For Sale of Money Orders and Checks		11,039.00
Non-Business License, Motor Vehicle Registration	$ 45,942,294.64	
Other Revenue		
Tag Department	336,314.14	
Fees Retained by Tag Agents	2,481,186.50	48,759,795.28
Non-Business License, Title Registration	$ 1,143,744.50	
Fees Retained by Tag Agents	164,401.75	1,308,146.25
Non-Business License, Auto Drivers		4,494,218.00
Non-Business License, Motor Boat Registration		651,219.95
Non-Business License, Hunting and Fishing		
Net to State	$ 7,025,064.21	
Collecting Fees Retained at Source	520,909.00	7,545,973.21
Corporation Net Worth Tax		
Domestic and Foreign		8,653,313.99
Unemployment Compensation, Penalties and Interest		624,709.96
FINES AND FORFEITS		
Cigar and Cigarette	$ 104,003.95	
Liquor, Wine and Beer	332,459.29	
Hunting and Fishing	384,460.28	
Received from Counties	101,164.40	922,087.92
Total Taxes, Fines and Forfeits		$ 3,033,686,473.52
GRANTS FROM U. S. GOVERNMENT		
Administrative Services, Department of		
Regular Operations		$ 2,129.71
Federal Revenue Sharing Funds		25,158,444.00
Agriculture, Department of		2,900,609.02
Community Affairs, Department of		5,427,389.29
Comptroller General		465,323.03
Defense, Department of		3,530,308.23
Education, Department of, for Adult Education		2,663,637.31
Education, Department of, for Appalachian Regional Development Act of 1975		2,297,178.00
Education, Department of, for Child Nutrition Act		14,051,627.30
Education, Department of, for Education of the Handicapped Act		23,417,889.70
Education, Department of, for Educational Amendments of 1978		617,447.71
Education, Department of, for Elementary and Secondary Act		97,171,882.24
Education, Department of, for Higher Education Act of 1965		161,441.37
Education, Department of, for Library Services and Const.uction Act		1,235,688.22

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1981

GRANTS FROM U. S. GOVERNMENT continued

Education, Department of, for National School Lunch Program	$ 84,734,196.49
Education, Department of, for Vocational Education Act of 1963	19,164,440.23
Education, Department of, Other	5,100,075.96
Forestry Commission, Georgia	1,948,046.27
Governor, Office of the, Governor's Office	341,161.18
Governor, Office of the, Planning and Budget, Office of	6,247,236.75
Highway Safety, Office of	371,257.91
Human Resources, Department of, for Mental Health and Youth Development Institutions	9,680,453.52
Human Resources, Department of, for Public Assistance and Child Welfare	252,385,302.07
Human Resources, Department of, for Social Rehabilitation Services, Public Health Services and Other	44,408,626.38
Human Resources, Department of, for Vocational Rehabilitation	28,300,218.58
Industry and Trade, Department of	30,000.00
Investigation, Georgia Bureau of	337,965.35
Judicial System:	
Superior Courts	172,242.78
Administrative Office of the Courts and Judicial Administrative Districts	177,927.17
Indigent Defense Council, Georgia	39,384.58
Juvenile Court Judges, Council of	440,103.75
Labor, Department of	141,005,395.67
Medical Assistance, Department of	378,059,037.50
Natural Resources, Department of	15,475,985.58
Offender Rehabilitation, Department of	2,944,397.63
Personnel Board, State - Merit System of Personnel Administration	370,004.02
Public Safety, Department of	1,307,805.86
Public Service Commission	69,553.79
Regents of the University System of Georgia, Board of	27,910.45
Revenue, Department of	79.48
Secretary of State	146,244.83
Soil and Water Conservation Committee, State	41,239.57
Transportation, Department of	121,044,189.36
Veterans Service, State Department of	2,287,238.36
Total Grants from U. S. Government	$ 1,295,758,716.20

GRANTS FROM COUNTIES AND CITIES

Forestry Commission, Georgia	$ 924,936.00
Transportation, Department of	4,397,329.21
Total Grants from Counties and Cities	$ 5,322,265.21

DONATIONS FOR OPERATIONS

Education, Department of	$ 3.00
Human Resources, Department of	188,743.86
Natural Resources, Department of	5.00
Public Safety, Department of	859.78
Regents of the University System of Georgia, Board of	630.00
Revenue, Department of	30.00
Secretary of State	800.00
Total Donations for Operations	$ 191,071.64

RENTS ON INVESTMENT PROPERTIES

Consolidated Atlanta Properties	$ 233,064.00
Cook, John	1,100.00
Livingston, Bess B., Estate of	18,000.00
Louisville and Nashville Railroad	3,126,644.84
Massell, Ben J., Estate of	39,166.65
Mathis, Edwin B.	3,900.00
Moate Produce Company, Incorporated	2,929.57
Omni International	56,485.88
Peachtree Plaza Hotel	295,363.00
Pelham Banking Company	7,200.00
Southern Railway	10,028.00
Spirit Creek Cattle Farm, Incorporated	24,567.90
Stokes-Shaheen, Incorporated	7,062.80
Sundry Rents	3,587.50
Tennessee Valley Authority	6,875.00
Union Camp Corporation	1,000.00
Total Rents on Investment Properties	$ 3,836,975.14

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1981

INTEREST EARNED

Administrative Services, Department of		
Interest Earned, Regular	$	74,544,347.95
Interest Earned, Federal Revenue Sharing Funds		1,079,059.18
Interest on Railroad and Telegraph Stocks		2,287.04
Financing and Investment Commission, Georgia State Construction Fund		12,700,385.67
General Obligation Debt Sinking Fund, State of Georgia Debt Service Fund		1,059,886.14
Natural Resources, Department of		4,131.24
Personnel Board, State - Merit System of Personnel Administration		4,927,928.22
Regents of the University System of Georgia, Board of		58,887.10
Revenue, Department of		336,615.42
Student Finance Commission, Georgia		2,085.32
Total Interest Earned	$	94,715,613.28

CONTRIBUTIONS FROM PUBLIC TRUST FUNDS

District Attorneys' Retirement Fund	$	22,936.49
District Attorneys' Retirement System		5,814.00
Employees' Retirement System		725,247.93
Public School Employees' Retirement System		110,501.25
State Employees' Assurance Department		65,072.00
Subsequent Injury Trust Fund		135,904.33
Superior Court Judges Retirement Fund of Georgia		88,490.23
Superior Court Judges Retirement System		52,883.36
Teachers' Retirement System		2,240,502.19
Trial Judges and Solicitors' Retirement Fund		35,128.00
Total Contributions from Public Trust Funds	$	3,482,479.78

EARNINGS, GENERAL GOVERNMENTAL SERVICES

Administrative Services, Department of	$	57,120,081.46
Banking and Finance, Department of		1,300.00
Community Affairs, Department of		28,071.51
Comptroller General		88,997.65
Defense, Department of		5,499.92
Employees' Retirement System, Accumulated Deposits, Social Security Trust Fund		2,939,000.00
Employees' Retirement System, Other		163,878.00
Financing and Investment Commission, Georgia State		38,399,095.22
General Assembly of Georgia		603.40
Governor, Office of the, Governor's Office		139,723.85
Governor, Office of the, Planning and Budget, Office of		67,223.79
Industry and Trade, Department of		1,442,107.55
Judicial System:		
Supreme Court		353,734.97
Court of Appeals		79,822.76
Appellate Court Reports, Sales		1,515.29
Court Reporting of the Judicial Council, Board of		16,333.38
Justice Courts Training Council, Georgia		12,101.63
Labor, Department of		88,063.97
Law, Department of		
Regular		325,315.52
Sales, Act		20,341.33
Personnel Board, State - Merit System of Personnel Administration		96,713,927.36
Revenue, Department of		7,643,327.56
Secretary of State		116,602.18
Teachers' Retirement System		10,000.00
Transportation, Department of		516,120.21
Workers' Compensation, State Board of		14,486.51
Total Earnings, General Governmental Services	$	206,307,275.02

EARNINGS, PROTECTION SERVICES

Airport Fees	$	30.00
Architects' Examining Fees		142,542.51
Assessments on Insurers for Workers' Compensation Board		3,459,510.12
Auctioneers' Examining Fees		4,625.00
Bank Examining and Investigation Fees		2,376,904.00
Bar Examination Fees		151,065.00
Billboard Permits - Outdoor Advertising		272,786.00
Building and Loan Association Examining Fees		4,437.42
Cemetery Fees		4,190.00
Construction Industry Examining Fees		309,157.00
Corporation Charter Fees		659,720.50
Corporation Registration Fees		800,771.14

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1981

EARNINGS, PROTECTION SERVICES continued

Credit Union Examining and Supervision Fees	$	246,220.68
Deeds and Charters' Fees		11,469.47
Election Qualifying Fees		107,251.77
Engineers' Examining Fees		526,399.00
Feed Inspection Fees		10,554.19
Fertilizer Inspection Fees		725,848.22
General Corporation Fees		76,798.61
Highway Safety, Office of		1,175.90
Holding Company Examining and Supervision Fees		20,075.00
Industrial Loan Company Regulatory Investigation Fees		13,321.91
Insurance Company Regulatory and Filing Fees		116,358.71
Investigation, Georgia Bureau of		65,644.03
Landscape Architects' Examining Fees		16,810.00
Lobbying Fees		3,707.00
Motor Carriers' Fees		2,240,258.00
Notary Public Fees		64,034.00
Oversized Vehicle Permits		1,979,873.00
Plumbing Examining Fees		250.00
Polygraph Examining Fees		16,082.25
Public Accountants' Examining Fees		238,839.01
Public Safety, Department of		5,136,142.60
Real Estate Agents' Examining Fees		535,268.85
Safety Fire Prevention Fees		166,713.00
Securities Examinations		8,572.00
Securities, Issuers, Dealers and Agents' Fees		653,601.24
Trademarks		12,477.39
Used Car Dealers' Examining Fees		25,684.86
Veterinarians' Examining Fees		60,417.00
Warehouse Licenses and Inspection		1,640.00
Warm Air Heating Contractors' Examining Fees		130.00
Total Earnings, Protection Services	$	21,287,376.38

EARNINGS, HEALTH SERVICES

Ambulance License Fees	$	750.00
Athletic Trainers' Examining Fees		615.00
Barbers' Examining Fees		101,823.31
Chiropractors' Examining Fees		35,044.50
Cosmetology Examining Fees		233,756.64
Dairy and Veterinary Inspection Fees		6,794.00
Dentists' Examining Fees		36,108.40
Funeral Service Examining Fees		35,166.42
Hearing Aid Examining Fees		5,079.00
Home Health Care License Fees		5,200.00
Human Resources, Department of		28,177,998.79
Laboratory License Fees		44,595.00
Medical Assistance, Department of		15,719,237.65
Medicine Examining Fees		434,379.80
Nursing Home Fees		6,333.50
Occupational Therapy Fees		2,728.00
Optometrists' and Opticians' Examining Fees		43,583.50
Patients' Fees		5,104,058.73
Pest Control Examining Fees		7,001.06
Pharmacists' Examining Fees		244,270.91
Physical Health Laboratory Fees		208,489.30
Physical Therapy Examining Fees		17,370.00
Podiatrists' Examining Fees		1,440.00
Practical Nurses' Examining Fees		276,534.13
Psychologists' Examining Fees		33,280.10
Registered Nurses' Examining Fees		775,346.67
Sanitation Examining Fees		10,345.00
Vital Records Fees		379,242.24
Water and Waste Water Treatment Examining Fees		26,765.00
Well Water Standards Advisory Examining Fees		26,480.00
Total Earnings, Health Services	$	51,999,816.65

EARNINGS, DEVELOPMENT AGRICULTURAL AND NATURAL RESOURCES SERVICES

Agriculture, Department of	$	265,916.51
Egg Inspection Fees		165.00
Farmers' Markets Rents		2,493,543.83
Forestry Commission, Georgia		2,409,977.39
Forestry Examining Fees		1,037.35
Geology Examining Fees		2,087.50
Natural Resources, Department of		1,148,008.94
Pesticides and Miscellaneous Fees		370,306.64
Soil and Water Conservation Committee, State		1,190.00
Total Earnings, Development Services	$	6,692,233.16

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1981

EARNINGS, HIGHWAY SERVICES	
Transportation, Department of, Sales, Rents and Miscellaneous Participation	$ 7,691,483.63
EARNINGS, HOSPITAL SERVICES	
Human Resources, Department of, Community Mental Health/Mental Retardation Youth Services and Institutions	$ 67,733,286.80
EARNINGS, EDUCATIONAL SERVICES	
Education, Department of	$ 3,149,070.55
Librarians' Examining Fees	540.00
Private School Registration Fees	10,600.00
Regents of the University System of Georgia, Board of	3,001,520.69
Speech Pathologists' Examining Fees	18,930.00
Student Finance Commission, Georgia	1,614,968.00
Total Earnings, Educational Services	$ 7,795,629.24
EARNINGS, CORRECTIONAL SERVICES	
Inmate Labor	$ 783,000.42
Inmate Release Program	486,150.64
Work Release Program	275,384.97
Other	796,218.95
Total Earnings, Correctional Services	$ 2,340,754.98
EARNINGS, RECREATIONAL SERVICES	
Natural Resources, Department of, Division of Parks and Recreation	$ 4,784,850.16
Recreation Examining Fees	8,980.00
Total Earnings, Recreational Services	$ 4,793,830.16
Total State Revenue Receipts	$ 4,813,635,280.79

DISTRIBUTION OF STATE REVENUE RECEIPTS

SUMMARY OF STATE REVENUE DISTRIBUTION

DISTRIBUTION FOR OPERATIONS		1981
Administrative Services, Department of	$	91,311,877.15
Agriculture, Department of		25,678,546.53
Audits, Department of		4,464,009.00
Banking and Finance, Department of		2,659,007.00
Community Affairs, Department of		9,574,779.28
Comptroller General		5,052,192.03
Conservation:		
Forestry Commission, Georgia		24,806,029.66
Natural Resources, Department of		66,988,536.42
Soil and Water Conservation Committee, State		721,829.57
Defense, Department of		5,834,910.15
Education:		
Education, Department of		1,466,770,494.08
Public School Employees' Retirement System - Expense Fund		11,365,435.00
Regents of the University System of Georgia, Board of		470,910,805.60
Student Finance Commission, Georgia		15,685,780.32
Teachers' Retirement System - Expense Fund		3,540,252.19
Employees' Retirement System - Administrative Expense Fund		1,099,827.18
Financing and Investment Commission, Georgia State		
Regular		411.38
Construction Fund		51,099,069.51
General Assembly of Georgia		13,550,603.40
General Obligation Debt Sinking Fund, State of Georgia		
Regular		66,805,251.00
Debt Service Fund		1,059,886.14
Governor, Office of the:		
Governor's Office		2,313,462.03
Planning and Budget, Office of		12,233,925.54
Grants, State Aid:		
To Counties		11,917,013.00
To Municipalities		13,517,000.00
Highway Safety, Office of		492,601.81
Human Resources, Department of		843,636,601.63
Industry and Trade, Department of		10,625,685.44
Investigation, Georgia Bureau of		15,244,644.13
Judicial System:		
Supreme Court		2,281,233.22
Court of Appeals		2,214,797.19
Superior Courts		15,113,017.86
Administrative Office of the Courts and Judicial Administrative Districts		1,210,227.17
Appellate Court Reports		175,000.00
Court Reporting of the Judicial Council, Board of		28,626.38
Indigent Defense Council, Georgia		383,189.58
Judicial Qualifications Commission		56,000.00
Justice Courts Training Council, Georgia		23,101.63
Juvenile Court Judges, Council of		527,603.75
Labor, Department of		144,429,605.64
Law, Department of		3,980,985.52
Medical Assistance, Department of		569,449,968.15
Offender Rehabilitation, Department of		126,846,557.73
Personnel Board, State - Merit System of Personnel Administration		102,041,859.60
Public Safety, Department of		43,616,974.77
Public Service Commission		3,297,765.79
Revenue, Department of		75,674,666.71
Secretary of State		12,195,902.19
Subsequent Injury Trust Fund		135,904.33
Transportation, Department of		523,514,779.41
Veterans Service, State Department of		11,841,890.36
Workers' Compensation, State Board of		3,552,150.51
Total Distribution for Operations	$	4,891,552,273.66
DISTRIBUTION OF UNFUNDED COLLECTIONS		
Administrative Services, Department of	$(-)	43,412.88
Agriculture, Department of		77,369.93
Comptroller General	(-)	361.40
Conservation:		
Natural Resources, Department of	(-)	6,202.24
Education:		
Education, Department of	(-)	1,448.00
Student Finance Commission, Georgia	(-)	136.37
Franchise Practices Commission, Georgia	(-)	125.00
Human Resources, Department of		146,850.89
Industry and Trade, Department of	(-)	222.91
Investigation, Georgia Bureau of	(-)	2,590.50
Judicial System:		
Supreme Court	(-)	1,788.34
Labor, Department of	(-)	58,751.13
Offender Rehabilitation, Department of		81,429.67
Public Safety, Department of		6.00

			1981
DISTRIBUTION OF UNFUNDED COLLECTIONS continued			
Public Service Commission			$ 110,658.16
Revenue, Department of			(-) 4,570.19
Secretary of State			922,089.73
Transportation, Department of			9,799.50
Total Distribution of Unfunded Collections			$ 1,228,594.92
DISTRIBUTION OF PRIOR YEAR'S UNRESERVED FUND BALANCE (SURPLUS) LAPSED			
Administrative Services, Department of			$(-) 720,007.86
Agriculture, Department of			(-) 303,024.33
Audits, Department of			(-) 32,087.14
Banking and Finance, Department of			(-) 30,658.10
Community Affairs, Department of			(-) 232,839.60
Comptroller General			(-) 16,316.39
Conservation:			
Forestry Commission, Georgia			(-) 113,419.21
Natural Resources, Department of			(-) 434,513.24
Soil and Water Conservation Committee, State			(-) 3,056.28
Defense, Department of			(-) 22,913.17
Education:			
Education, Department of			(-) 5,482,420.17
Regents of the University System of Georgia, Board of			(-) 895,532.69
Student Finance Commission, Georgia			(-) 4,705.03
Franchise Practices Commission, Georgia			(-) 2,956.85
General Assembly of Georgia			(-) 1,946.66
Governor, Office of the:			
Governor's Office			(-) 100,489.64
Planning and Budget, Office of			(-) 157,731.73
Highway Safety, Office of			(-) 5,878.06
Human Resources, Department of			(-) 5,156,207.21
Industry and Trade, Department of			(-) 111,242.87
Investigation, Georgia Bureau of			(-) 92,542.41
Judicial System:			
Supreme Court			(-) 23,888.76
Superior Courts			(-) 107,187.30
Administrative Office of the Courts and Judicial Administrative Districts			(-) 7,475.47
Appellate Court Reports			(-) 20,203.46
Judicial Qualifications Commission			(-) 2,505.07
Justice Courts Training Council, Georgia			(-) 296.22
Juvenile Court Judges, Council of			(-) 221.38
Labor, Department of			(-) 435,449.18
Law, Department of			(-) 55,031.93
Medical Assistance, Department of			(-) 2,116,857.85
Offender Rehabilitation, Department of			(-) 1,214,165.87
Public Safety, Department of			(-) 117,044.32
Public Service Commission			(-) 97,587.59
Revenue, Department of			(-) 221,882.16
Secretary of State			(-) 151,075.17
Transportation, Department of			(-) 150,665.58
Veterans Service, State Department of			(-) 94,731.13
Workers' Compensation, State Board of			(-) 28,685.92
Total Distribution of Prior Year's Unreserved Fund Balance (Surplus) Lapsed			$(-) 18,765,543.00
Distribution Totals			$ 4,874,015,325.58
Department of Administrative Services, Fiscal Division			
Funding and Custody Accounts			
Excess of Funds Available over Allotments			
State Funds	$ 163,881,920.40		
Federal Revenue Sharing Funds	1,418,215.73	$ 165,300,136.13	
Carry-Over from Prior Year			
Transfers from Fund Balances			
State Funds	$(-) 224,407,572.29		
Federal Revenue Sharing Funds	(-) 1,272,608.63	(-) 225,680,180.92	(-) 60,380,044.79
			$ 4,813,635,280.79

STATISTICS

STATE REVENUE RECEIPTS

YEAR ENDED JUNE 30, 1981

SOURCE	TOTAL	PERCENTAGE OF TOTAL	PER CAPITA
Taxes, Fines and Forfeits			
Property Tax, General	$ 10,[illegible]	[illegible]	[illegible].93
Property Tax, Utility	3,[illegible]	[illegible]	.58
Property Tax, Intangibles	166,[illegible]	[illegible]	.03
Estate Tax	11,663,608.[illegible]	[illegible]	2.14
Real Estate Transfer Tax	49,964.46	[illegible]	.01
Income Tax	1,289,[illegible],509.24	[illegible]	235.93
Motor Fuel Tax	247,468,[illegible]	5.14	45.29
Alcoholic Beverage Tax	37,635,[illegible]	[illegible]	6.89
Malt Beverage Tax	49,235,564.[illegible]	[illegible]	9.01
Wine Tax	10,127,654.[illegible]	[illegible]	1.85
Cigar and Cigarette Tax	86,6[illegible]	1.80	15.86
Sales, 3% Sales and Use Tax	1,141,368,494.78	[illegible]	208.88
Industrial Loan Company Tax	1,872,941.[illegible]	.04	.34
Insurance Premium Tax	67,783,296.[illegible]	1.41	12.41
Business License Tax	3,816,904.[illegible]	.08	.70
Motor Vehicle Tax	48,759,795.[illegible]	[illegible]	8.92
Title Registration Tax	1,308,[illegible]	[illegible]	.24
Motor Drivers' License Tax	4,494,[illegible]	[illegible]	.82
Motor Boat Registration License Tax	65[illegible],219.5[illegible]	[illegible]	[illegible]
Hunting and Fishing License Tax	7,545,97[illegible]	[illegible]	1.38
Corporation Net Worth Tax	8,633,[illegible]	[illegible]	1.58
Fines and Forfeits	922,[illegible]	[illegible]	.17
Unemployment Compensation Tax (Penalties)	624,[illegible]	[illegible]	.11
Total Taxes, Fines and Forfeits	$ 3,933,686,47[illegible]	[illegible]	71[illegible].89
Grants from U. S. Government			
Education	$ 250,643,4[illegible]	[illegible]	45.87
Health	82,3[illegible]	[illegible]	15.08
Public Assistance and Relief	773,736,9[illegible]	[illegible]	141.60
Revenue Sharing	25,158,444.[illegible]	[illegible]	4.60
Transportation	12[illegible],044,[illegible]	[illegible]	[illegible]
Agricultural and Natural Resources Development, Other	42,780,[illegible]	[illegible]	7.83
Total Grants from U. S. Government	$ 1,295,738,[illegible]	[illegible]	23[illegible]
Grants from Counties and Cities			
Highways	$ 4,397,1[illegible]	[illegible]	.80
Agricultural and Natural Resources Development, Other	924,9[illegible]	[illegible]	.17
Total Grants from Counties and Cities	$ 5,322,[illegible]	.11	.97
Donations for Operations	$ 197,[illegible].44	[illegible]	.04
Rents on Investment Properties	$ 3,836,97[illegible]	[illegible]	.70
Interest			
State Funds	$ 93,636,[illegible]	[illegible]	17.13
Revenue Sharing Funds	1,079,159.1[illegible]	[illegible]	.20
Total Interest	$ 94,71[illegible]	[illegible]	17.33
Contributions from Public Trust Funds	$ 3,402,4[illegible]	[illegible]	.64
Operating Earnings by Fees, Rents and Sales for Services			
General Governmental Services	$ 206,307,[illegible]	[illegible]	37.75
Protection Services	21,2[illegible]	.44	3.89
Health Services	51,999,[illegible]	[illegible]	9.52
Development Agricultural and Natural Resources Services	6,692,[illegible].10	.14	1.22
Highway Services	7,691,48[illegible]	.16	1.41
Hospital Services	67,713,1[illegible]	1.41	12.39
Educational Services	7,795,6[illegible].24	.16	1.43
Correctional Services	2,340,[illegible]	[illegible]	.43
Recreational Services	4,791,[illegible]	[illegible]	.88
Total Operating Earnings	$ 376,641,65[illegible]	[illegible]	68.93
Total State Revenue Receipts	$ 4,813,635,2[illegible]	100.00%	880.93

Note: 1980 Population 5,464,265

STATE REVENUE RECEIPTS

DISTRIBUTION OF STATE REVENUE RECEIPTS BY PURPOSE

YEAR ENDED JUNE 30, 1981

SOURCE	PERCENTAGE TO TOTAL	PER CAPITA	TOTAL
Education - Grammar, High Schools	30.36%	$ 267.43	$ 1,461,288,073.91
Education - College	10.09%	88.89	485,696,348.20
Public Roads	10.79%	95.03	519,280,136.26
Pensions and Benefits	23.64%	208.27	1,138,030,674.25
Public Health - General Hospitals	9.21%	81.11	443,189,029.45
Corrections - Penal	2.61%	22.99	125,632,391.86
Agricultural and Natural Resources Development	2.43%	21.38	116,820,020.12
Military and Police	1.35%	11.89	64,950,752.90
Judiciary	.53%	4.72	25,776,872.71
Assessment and Collection, Revenue	1.63%	14.36	78,491,631.37
All Other Agencies	9.14%	80.50	439,868,302.81
State Revenue Collections Unfunded	.02%	.22	1,228,594.92
Department of Administrative Services, Fiscal Division			
Funding and Custody Accounts			
Excess of Funds Available over Allotments			
State Funds	3.40%	29.99	163,881,920.40
Federal Revenue Sharing Funds	.03%	.26	1,418,215.73
Carry-Over from Prior Year			
Transfers from Fund Balances			
State Funds	(-) 4.66%	(-) 41.07	(-) 224,407,572.29
Federal Revenue Sharing Funds	(-) .03%	(-) .23	(-) 1,272,608.63
Federal Revenue Sharing Funds			
Funds Available July 1, 1980 - Unappropriated	.03%	.23	1,272,608.63
Appropriation	(-) .54%	(-) 4.78	(-) 26,100,000.00
Prior Year's Unreserved Fund Balance (Surplus) Lapsed	.00%	.00	8,103.92
Funds Available June 30, 1981 - Unappropriated	(-) .03%	(-) .26	(-) 1,418,215.73
	100.00%	$ 880.93	$ 4,813,635,280.79

(*) Assessment and Collection Allowance to Outside Agencies

Note: 1980 Population 5,464,265

STATE REVENUE RECEIPTS

DISTRIBUTION OF STATE REVENUE RECEIPTS BY PURPOSE

YEAR ENDED JUNE 30, 1981

APPROPRIATION ALLOTMENTS					
STATE APPROPRIATION FROM TAXES, FEES, ETC.	FEDERAL REVENUE SHARING FUNDS APPROPRIATION	GRANTS FROM U. S. GOVERNMENT	GRANTS FROM COUNTIES AND CITIES	AGENCY EARNINGS	OTHER AGENCY REVENUE
$ 1,186,905,916.00	$ 26,100,000.00	$ 250,615,504.53	$ .00	$ 3,149,073.55	$(-) 5,482,420.17
482,058,791.00	.00	27,910.45	.00	4,509,884.47	(-) 900,237.72
392,212,466.00	.00	112,775,471.36	4,397,329.21	9,944,142.63	(-) 49,272.94
273,959,360.19	.00	777,832,078.71	.00	89,335,487.35	(-) 3,096,252.00
345,810,674.81	.00	78,294,193.37	.00	23,819,840.56	(-) 4,735,679.29
121,853,167.00	.00	2,944,397.63	.00	2,048,993.10	(-) 1,214,165.87
87,862,751.00	.00	20,365,880.44	924,936.00	8,520,465.74	(-) 854,013.06
57,955,905.52	.00	5,547,337.35	.00	1,685,887.99	(-) 238,377.96
24,298,915.00	.00	829,658.28	.00	865,209.02	(-) 216,909.59
33,950,093.50	.00	232,741.00	.00	3,269,092.00	(-) 230,040.36
					41,269,745.23(*)
182,047,029.98	.00	46,293,543.08	.00	213,275,903.79	(-) 1,748,174.04
					1,228,594.92
					163,881,920.40
					1,418,215.73
					(-) 224,407,572.29
					(-) 1,272,608.63
					1,272,608.63
					(-) 26,100,000.00
					8,103.92
					(-) 1,418,215.73
$ 3,188,915,070.00	$ 26,100,000.00	$ 1,295,758,716.20	$ 5,322,265.21	$ 360,423,980.20	$(-) 62,884,750.82

STATE REVENUE RECEIPTS

DISTRIBUTION OF REVENUE RECEIPTS BY OBJECT

YEAR ENDED JUNE 30, 1981

OBJECT	TOTAL	PERCENTAGE TO TOTAL	PER CAPITA
ALL GOVERNMENTAL FUND TYPES			
Personal Services			
Salaries and Wages	$ 600,959,146.02	12.48%	$ 109.98
Employer's Contributions for:			
F.I.C.A.	35,901,858.46	.75%	6.57
Retirement	75,083,407.93	1.56%	13.74
Health Insurance	28,299,058.78	.59%	5.18
Personal Liability Insurance	270,886.89	.01%	.05
Unemployment Compensation Insurance	101,429.03	.00%	.02
Total Personal Services	$ 740,615,787.11	15.39%	$ 135.54
Regular Operating Expenses			
Motor Vehicle Expenses	$ 25,857,792.42	.54%	$ 4.73
Supplies and Materials	87,311,782.28	1.81%	15.98
Repairs and Maintenance	14,553,012.38	.30%	2.66
Power, Water and Natural Gas	20,713,374.68	.43%	3.79
Rents (Other Than Real Estate)	16,043,292.57	.33%	2.94
Insurance and Bonding	1,780,366.13	.04%	.33
Workers' Compensation and Indemnities	8,124,725.15	.17%	1.49
Direct Benefits - Medical Care and Public Assistance	852,461,442.39	17.71%	156.01
Tuition and Scholarships	14,766,440.09	.31%	2.70
Grants to Counties, Cities and Civil Divisions	2,095,948,854.82	43.54%	383.57
Assessments by Merit System	3,169,759.36	.07%	.58
Other Operating Expenses	94,842,375.06	1.97%	17.36
Extraordinary Expenditures	519,652.56	.01%	.09
Total Operating Expenses	$ 3,236,092,869.89	67.23%	$ 592.23
Travel	$ 14,971,803.87	.31%	$ 2.74
Motor Vehicle Equipment Purchases	$ 6,279,601.56	.13%	$ 1.15
Publications and Printing	$ 8,921,125.66	.19%	$ 1.63
Equipment Purchases	$ 17,292,651.79	.36%	$ 3.16
Computer Charges	$ 36,470,614.10	.76%	$ 6.67
Real Estate Rentals	$ 16,576,007.68	.34%	$ 3.03
Telecommunications	$ 33,935,182.20	.70%	$ 6.21
Per Diem, Fees and Contracts			
Per Diem and Fees (*)	$ 63,133,679.00	1.31%	$ 11.55
Contracts	177,232,062.79	3.68%	32.44
Total Per Diem, Fees and Contracts	$ 240,365,741.79	4.99%	$ 43.99
Capital Outlay	$ 566,027,183.65	11.76%	$ 103.59
Authority Lease Rentals	$ 58,828,214.58	1.22%	$ 10.77
Debt Service			
Principal Retirement	$ 18,035,000.00	.38%	$ 3.30
Interest and Fiscal Charges	31,330,002.50	.65%	5.73
Total Debt Service	$ 49,365,002.50	1.03%	$ 9.03
Total Governmental Costs	$ 5,025,738,486.39	104.41%	$ 919.74
Fund Balances Carried over from Prior Years as Funds Available	(-) 932,236,939.94	(-) 19.37%	(-) 170.61
Excess of Funds Available over Expenditures	728,202,815.40	15.13%	133.27
Prior Year's Unreserved Fund Balance (Surplus) Lapsed	(-) 18,765,541.00	(-) .39%	(-) 3.43
Transfers to Various Authorities for Advance Retirement of Bonds and Defeasance of Bonds	10,696,459.94	.22%	1.96
	$ 4,813,635,280.79	100.00%	$ 880.93

(*) Includes Assessment and Collection Allowance to Outside Agencies in the amount of $41,269,745.23.

Note: 1980 Population 5,464,265

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

GENERAL FUND

YEAR ENDED JUNE 30, 1981

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

BALANCE SHEET

JUNE 30, 1981

	GOVERNMENTAL FUND TYPE GENERAL		
	STATE	FEDERAL REVENUE SHARING	TOTAL (Memorandum Only)
ASSETS			
CURRENT ASSETS			
Cash on Hand and in Banks	$ 56,430,778.18		$ 56,430,778.18
Investments	625,150,505.35	$ 1,641,849.73	626,792,355.08
Total Assets	$ 681,581,283.53	$ 1,641,849.73	$ 683,223,133.26
LIABILITIES AND FUND EQUITY			
CURRENT LIABILITIES			
Undrawn Budget Allotments	$ 517,699,363.13	$ 223,634.00	$ 517,922,997.13
FUND EQUITY			
Fund Balances			
Reserved			
For Revenue Shortfall (1)	$ 93,288,959.37		$ 93,288,959.37
Unreserved			
Designated for Allocation in Subsequent Fiscal Years		$ 1,418,215.73	$ 1,418,215.73
Surplus (2)			
Balance July 1, 1980	$ 140,107,641.88		140,107,641.88
Decrease in Year	(-) 69,514,680.85		(-) 69,514,680.85
	$ 70,592,961.03	$ 1,418,215.73	$ 72,011,176.76
Total Fund Equity	$ 163,881,920.40	$ 1,418,215.73	$ 165,300,136.13
Total Liabilities and Fund Equity	$ 681,581,283.53	$ 1,641,849.73	$ 683,223,133.26

Notes: (1) The Reserved Fund Balance for Revenue Shortfall was created by Act No. 901 (Senate Bill No. 466) of the 1976 Georgia Laws in lieu of the Working Reserve Fund, which was abolished July 1, 1976.

(2) Of the $70,592,961.03 surplus at June 30, 1981, $19,000,000.00 has been anticipated as a fund source for the Fiscal Year 1982 Appropriations Act.

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

STATEMENT OF CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1981

	GOVERNMENTAL FUND TYPE GENERAL		TOTAL (Memorandum Only)
	STATE	FEDERAL REVENUE SHARING	
FUND BALANCES JULY 1, 1980			
Reserved			
Revenue Shortfall	$ 84,299,930.41		$ 84,299,930.41
Unreserved			
Designated for Allocation in Fiscal Year 1981		$ 1,272,608.63	1,272,608.63
Surplus	140,107,641.88		140,107,641.88
	$ 224,407,572.29	$ 1,272,608.63	$ 225,680,180.92
ADDITIONS			
Excess of Funds Available over Allotments Year Ended June 30, 1981	163,881,920.40	1,418,215.73	165,300,136.13
	$ 388,289,492.69	$ 2,690,824.36	$ 390,980,317.05
DEDUCTIONS			
Fund Balances Carried Over from Prior Year as Funds Available			
Reserved	$ 84,299,930.41		$ 84,299,930.41
Unreserved	140,107,641.88	$ 1,272,608.63	141,380,250.51
	$ 224,407,572.29	$ 1,272,608.63	$ 225,680,180.92
FUND BALANCES JUNE 30, 1981			
(To Balance Sheet)	$ 163,881,920.40	$ 1,418,215.73	$ 165,300,136.13

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

YEAR ENDED JUNE 30, 1981

	GOVERNMENTAL FUND TYPE GENERAL		
FUNDS AVAILABLE	STATE	FEDERAL REVENUE SHARING	TOTAL (Memorandum Only)
REVENUES			
Remittances by Collecting Units of the State - Net	$ 1,109,631,979.03		$ 1,109,631,979.03
Federal Grants		25,158,444.00	25,158,444.00
Interest Earned		1,079,059.18	1,079,059.18
Total Revenues	[illegible]	[illegible]	$ 1,135,869,482.21
CARRY-OVER FROM PRIOR YEAR			
Transfer from Fund Balances			
Reserved			
For Revenue Shortfall	$ 84,299,930.41		$ 84,299,930.41
Unreserved			
Designated for Allocation		1,272,608.63	1,272,608.63
Surplus	140,107,641.88		140,107,641.88
Total Carry-Over from Prior Year	[illegible]	[illegible]	$ 225,680,180.92
Total Funds Available	[illegible]	[illegible]	$ 1,361,549,663.13
EXPENDITURES			
ALLOTMENTS			
Legislative Appropriation to Spending Units For Fiscal Year Ended June 30, 1981	[illegible]	[illegible]	$ 1,215,056,705.00
Less: Current Year Funds Lapsed	[illegible]		2,041,635.00
Net Appropriation - Fiscal Year Ended June 30, 1981	[illegible]	[illegible]	$ 1,213,015,070.00
Less: Prior Year's Unreserved Fund Balance (Surplus) Lapsed	[illegible]	[illegible]	16,765,543.00
Net Allotments to Spending Units	[illegible]	[illegible]	$ 1,196,249,527.00
Excess of Funds Available over Allotments	[illegible]	[illegible]	165,300,136.13
	[illegible]	27,510,111.81	$ 1,361,549,663.13

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

- COMMENTS -

INTRODUCTION

This report covers all State revenue collections remitted to the Department of Administrative Services, Fiscal Division, Federal Revenue Sharing Funds received from the Federal Government and interest earned thereon, revenue funds paid out, and transfers to the various State agencies for operating costs in the fiscal year ended June 30, 1981.

OTHER FUNDS HANDLED BY THE FISCAL DIVISION

Reported in separate audit reports are:

Department of Administrative Services, Fiscal Division, Debt Service Fund
Department of Administrative Services, Fiscal Division, Trust and Agency Accounts
State Aid Grants to Counties and to Incorporated Municipalities
State of Georgia General Obligation Debt Sinking Fund

CURRENT FUNDED REVENUE

Revenue receipts remitted to the Fiscal Division by the various revenue collecting units of the State in the year ended June 30, 1981, amounted to $3,109,631,979.03.

These receipts are compared with those of the two previous fiscal periods, as follows:

	YEAR ENDED JUNE 30TH		
	1981	1980	1979
Revenue Receipts Various Revenue Collecting Units	$ 3,109,631,979.03	$ 2,809,997,680.48	$ 2,507,484,726.08

ALLOTMENTS TO SPENDING UNITS

STATE FUNDS

Total State revenues received by the Department of Administrative Services, Fiscal Division amounted to $3,109,631,979.03 in the fiscal year ended June 30, 1981. The total revenues of $3,109,631,979.03 and the fund balance of $224,407,572.29 on hand at July 1, 1980, made a total of $3,334,039,551.32 available in the year under review. Net allotments to spending units were $3,170,157,630.92, and a fund balance of $163,881,920.40 remained at June 30, 1981. Of the $163,881,920.40 fund balance, the reserved fund balance for Revenue Shortfall was $93,288,959.37 and the unreserved fund balance (surplus) was $70,592,961.03 at June 30, 1981.

FEDERAL REVENUE SHARING FUNDS

The Department of Administrative Services, Fiscal Division received $25,158,444.00 from the Federal Government for Federal Revenue Sharing Funds, and interest earned thereon amounted to $1,079,059.18 in the year ended June 30, 1981. The total revenue of $26,237,503.18 and the unreserved fund balance of $1,272,608.63 at July 1, 1980, made total Federal Revenue Sharing Funds available during the year under review of $27,510,111.81. Net allotments of Federal Revenue Sharing Funds to spending units were $26,091,896.08, which left an unreserved fund balance of $1,418,215.73 at June 30, 1981. This unreserved fund balance is designated for allocation to various departments in subsequent fiscal years.

FINANCIAL CONDITION

The total assets, consisting of cash on hand and on deposit of $56,430,778.18 and investments of $626,792,355.08, on June 30, 1981, were $683,223,133.26, of which $681,581,283.53 was State Funds and $1,641,849.73 was Federal Revenue Sharing Funds. Of the $681,581,283.53 State Funds, $70,592,961.03 will be available for allotment as appropriated for the next fiscal year ending June 30, 1982, $93,288,959.37 is reserved for Revenue Shortfall and $517,699,363.13 is undrawn budget allotments for the year ended June 30, 1981. Of the $1,641,849.73 Federal Revenue Sharing Funds, $1,418,215.73 will be appropriated in subsequent fiscal years and $223,634.00 is undrawn budget allotments for the year ended June 30, 1981.

- COMMENTS - continued

ALLOTMENTS TO SPENDING UNITS continued

RESERVED FUND BALANCE FOR REVENUE SHORTFALL

Act No. 901 (Senate Bill No. 466) of the 1976 Georgia Laws abolished the Working Reserve Fund of $30,000,000.00 at July 1, 1976, and created the Reserve for Revenue Shortfall in lieu of the Working Reserve. The Act provides that "The State Auditor shall reserve from State surplus as of June 30 of each fiscal year an amount equal to three percent of net revenue collections of such fiscal year to the extent that such surplus is available therefor". On June 30, 1981, the reserved fund balance for Revenue Shortfall amounted to $93,288,959.37.

COMPARISON OF ALLOTMENTS

The net allotments to the various spending units are compared with those of the two previous fiscal periods, as follows:

	YEAR ENDED JUNE 30TH		
	1981	1980	1979
Net Allotments			
State Funds	$ 3,170,157,630.92	$ 2,768,750,799.52	$ 2,632,858,102.20
Federal Revenue Sharing Funds	26,091,896.08	50,997,899.63	50,281,617.76
Antirecession Fiscal Assistance Funds	.00	.00	851,614.70
	$ 3,196,249,527.00	$ 2,819,748,699.15	$ 2,683,991,334.66

STATE REVENUE COLLECTIONS

Net collections by the Department of Administrative Services, Fiscal Division as a revenue collecting agency in the year ended June 30, 1981, were $74,472,755.07 and consisted of $10.00 anonymous campaign contributions, $2,287.04 dividends, $18,472.22 interest earned on custodial funds, $74,451,276.95 net interest earned on State funds, $(-)1,771.90 refunds of prior year unclaimed security deposits, $1,921.75 seizure and condemnation fees, $508.67 telephone commissions and $50.34 use of public lands.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

SCHEDULE OF REVENUE COLLECTIONS BY DEPARTMENTS

YEAR ENDED JUNE 30, 1981

OLLECTING UNIT		
Administrative Services, Department of		
Central Supply and Surplus Property Services	$ 760,000.00	
Fiscal Division	74,472,755.07	
Properties Control Commission, State	4,119,794.96	$ 79,352,550.03
Agriculture, Department of		3,571,803.95
Banking and Finance, Department of		2,659,976.10
Comptroller General		72,545,062.77
Conservation:		
Natural Resources, Department of	$ 8,303,124.18	
Soil and Water Conservation Committee, State	1,190.00	8,304,314.18
Education:		
Education, Department of	$ 12,048.00	
Regents of the University System of Georgia, Board of	168,206.64	
Student Finance Commission, Georgia	136.37	180,391.01
Employees' Retirement System		2,939,000.00
Franchise Practices Commission, Georgia		125.00
Governor, Office of the:		
Planning and Budget, Office of		
Consumer Affairs, Office of		2,575.00
Human Resources, Department of		7,848,207.75
Industry and Trade, Department of		82,329.02
Investigation, Georgia Bureau of		52,157.75
Judicial System:		
Supreme Court	$ 196,886.09	
Court of Appeals	48,190.57	
Appellate Court Reports	1,515.29	246,591.95
Labor, Department of		707,861.59
Law, Department of		20,341.33
Offender Rehabilitation, Department of		210,332.21
Public Safety, Department of		7,990,478.99
Public Service Commission		2,129,599.84
Revenue, Department of		2,911,457,642.06
Secretary of State		5,779,733.48
Transportation, Department of		91,394.90
Workers' Compensation, State Board of		3,459,510.12
		$ 3,109,631,979.03

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
STATE FUNDS
YEAR ENDED JUNE 30, 1981

SPENDING UNIT	APPROPRIATION FOR FISCAL YEAR 1981 LEGISLATIVE APPROPRIATION	GOVERNOR'S EMERGENCY FUND	FUNDS LAPSED	NET APPROPRIATION
Administrative Services, Department of				
Operations	$ 35,060,193.00	$ 55,000.00		$ 35,115,193.00
Debt Service Fund				
Agriculture, Department of	22,598,493.00		$(-) 75,000.00	22,523,493.00
Grants from Federal Government				
Audits, Department of	4,464,009.00			4,464,009.00
Banking and Finance, Department of	2,659,007.00			2,659,007.00
Community Affairs, Department of				
"A" Community Affairs, Department of	3,434,451.00	600,665.48	(-) 67,556.00	3,967,560.48
"B" Crime Commission, State	260,439.00		(-) 108,681.00	151,758.00
Comptroller General	4,561,919.00			4,561,919.00
Conservation:				
Forestry Commission, Georgia	19,520,070.00	3,000.00		19,523,070.00
Natural Resources, Department of	45,104,756.00	305,840.00	(-) 275,000.00	45,135,596.00
Soil and Water Conservation Committee, State	733,837.00		(-) 53,247.00	680,590.00
Defense, Department of	2,299,802.00		(-) 700.00	2,299,102.00
Education:				
Education, Department of				
"A" Education, Department of	1,173,791,267.00	600,149.00		1,174,391,416.00
"B" Institutions	12,350,606.00		(-) 36,106.00	12,314,500.00
Grants from Federal Government				
Public School Employees' Retirement System	11,365,435.00			11,365,435.00
Regents of the University System of Georgia, Board of				
"A" Institutions	434,543,036.00	205,000.00		434,748,036.00
"B" Central Office	13,242,028.00			13,242,028.00
Student Finance Commission, Georgia	14,260,727.00		(-) 192,000.00	14,068,727.00
Teachers' Retirement System	1,298,750.00		(-) 9,000.00	1,289,750.00
Franchise Practices Commission, Georgia				
General Assembly of Georgia	13,550,000.00			13,550,000.00
General Obligation Debt Sinking Fund, State of Georgia				
"A" Issued	36,894,251.00			36,894,251.00
"B" New	29,911,000.00			29,911,000.00
Governor, Office of the:				
"A" Governor's Office	1,802,577.00	10,000.00		1,812,577.00
"A" Governor's Emergency Fund	2,500,000.00	(-) 2,500,000.00		.00
"B" Planning and Budget, Office of	5,735,856.00	186,184.00		5,922,040.00
Grants, State Aid:				
To Counties	11,917,013.00			11,917,013.00
To Municipalities	13,517,000.00			13,517,000.00
Human Resources, Department of				
"A" Departmental Operations	180,524,657.00	197,550.00	(-) 6,548.00	180,715,659.00
"B" Health Planning and Development, State	376,400.00			376,400.00
"C" Community Mental Health/Mental Retardation Youth Services and Institutions	234,244,176.00	3,460.00	(-) 400,000.00	233,932,636.00
Grants from Federal Government				
Industry and Trade, Department of	9,207,282.00	172,100.00	(-) 139,698.00	9,239,684.00
Investigation, Georgia Bureau of	14,781,624.00	114,178.00	(-) 27,600.00	14,868,202.00
Judicial System:				
Supreme Court	1,957,531.00	14,000.00		1,971,531.00
Court of Appeals	2,121,527.00	61,638.00		2,183,165.00
Superior Courts	14,764,651.00	6,000.00		14,770,651.00
Administrative Office of the Courts and Judicial Administrative Districts	1,025,100.00	7,200.00		1,032,300.00
Appellate Court Reports	175,000.00			175,000.00
Court Reporting of the Judicial Council, Board of	12,293.00			12,293.00
Indigent Defense Council, Georgia	343,805.00			343,805.00
Judicial Qualifications Commission	56,000.00			56,000.00
Justice Courts Training Council, Georgia	11,000.00			11,000.00
Juvenile Court Judges, Council of	87,500.00			87,500.00
Labor, Department of				
"A" Inspection Division	709,859.00			709,859.00
"B" Basic Employment, Work Incentive, Correctional Services and Comprehensive Employment and Training	2,618,787.00	7,500.00		2,626,287.00
Law, Department of	3,649,217.00	6,453.00		3,655,670.00
Medical Assistance, Department of				
Operations	175,671,693.00			175,671,693.00
Grants from Federal Government				
Offender Rehabilitation, Department of				
"A" Offender Rehabilitation, Department of	117,552,942.00	1,000.00		117,553,942.00
"B" Pardons and Paroles, Board of	4,291,725.00	7,500.00		4,299,225.00
Personnel Board, State - Merit System of Personnel Administration		30,000.00		30,000.00
Public Safety, Department of	40,882,596.00	6,005.52	(-) 100,000.00	40,788,601.52
Public Service Commission	3,233,212.00		(-) 5,000.00	3,228,212.00
Revenue, Department of				
Operations	31,760,134.00		(-) 91,000.00	31,669,134.00
Loans to Counties - Property Tax Reevaluation				
Grants to Counties - Property Tax Reevaluation				

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
STATE FUNDS
YEAR ENDED JUNE 30, 1981

BALANCE DUE SPENDING UNIT JULY 1, 1980	CASH ALLOTMENTS DRAWN	GRANTS FROM FEDERAL GOVERNMENT	FUNDS RETURNED BY SPENDING UNIT	PRIOR YEAR'S SURPLUS LAPSED	BALANCE JUNE 30, 1981
$ 934,743.19	$(-) 34,966,712.66		$ 5,779.00	$(-) 720,007.86	$ 368,994.67
26,980.00					26,980.00
1,240,035.62	(-) 22,911,083.00			(-) 303,024.33	549,421.29
	(-) 14,086.05	$ 14,086.05			.00
	(-) 4,464,009.00		32,087.14	(-) 32,087.14	.00
	(-) 2,659,007.00		30,658.10	(-) 30,658.10	.00
456,548.00	(-) 4,245,966.02		25,789.99	(-) 25,789.99	178,142.48
829,789.33	(-) 560,000.22			(-) 207,049.61	214,497.50
	(-) 4,561,9[illegible].00		16,316.39	(-) 16,316.39	.00
2,316,382.29	(-) 19,152,933.89			(-) 113,419.21	2,413,995.19
17,673,755.00	(-) 43,563,484.00		426,409.32	(-) 426,409.32	19,246,869.00
59,098.05	(-) 610,000.00			(-) 3,056.28	121,631.77
	(-) 2,299,102.00		22,911.17	(-) 22,913.17	.00
68,497,660.60	(-)1,189,401,372.21		5,763,493.86	(-) 5,763,493.86	53,483,704.39
577,675.48	(-) 13,046,727.48		(-) 281,073.69	281,073.69	45,448.00
	(-) 43,691,944.02	43,691,944.02			.00
	(-) 11,328,681.25				36,833.75
41,095,568.34	(-) 465,385,367.21		686,545.87	(-) 686,545.87	30,738,037.11
250,065.68	(-) 13,090,196.75		208,986.82	(-) 208,986.82	401,696.93
193,293.00	(-) 14,262,020.00		4,705.03	(-) 4,705.03	.00
42,318.17	(-) 1,020,300.00				311,368.17
750.00	(-) 750.00		2,956.85	(-) 2,956.85	.00
500,000.00	(-) 12,450,000.00		1,946.66	(-) 1,946.66	1,600,000.00
	(-) 36,594,251.00				.00
					29,911,000.00
67,742.00	(-) 1,870,302.00		100,489.64	(-) 100,489.64	30,000.00
					.00
339,583.00	(-) 5,653,831.00		157,731.73	(-) 157,731.73	447,752.00
	(-) 15,917,013.00				.00
	(-) 13,117,000.00				.00
15,519,766.04	(-) 90,131,930.00			(-) 1,024,910.18	4,837,564.86
307,901.00	(-) 352,000.00			(-) 181.83	131,720.17
16,980,386.06	(-) 231,000,000.00			(-) 4,131,115.20	15,721,906.86
	(-) 166,200,000.00	[illegible]			.00
2,368,818.06	(-) 10,344,[illegible].00			(-) 311,242.87	948,509.19
133,091.00	(-) 14,[illegible]			(-) 92,542.41	353,340.00
	(-) 1,972,831.00		23,888.76	(-) 23,888.76	.00
	(-) 2,183,163.00				.00
466.34	(-) 14,772,117.34		107,187.30	(-) 107,187.30	.00
	(-) 1,032,300.00		7,475.47	(-) 7,475.47	.00
	(-) 175,000.00		20,203.46	(-) 20,203.46	.00
	(-) 12,295.00				.00
164,000.00	(-) 307,805.00				.00
	(-) 56,000.00		2,605.07	(-) 2,605.07	.00
	(-) 12,000.00		296.22	(-) 296.22	.00
	(-) 87,500.00		221.38	(-) 221.38	.00
	(-) 709,959.00		16,113.66	(-) 16,113.66	.00
	(-) 2,626,287.00		419,335.52	(-) 419,335.52	.00
	(-) 3,655,670.00		55,031.93	(-) 55,031.93	.00
22,658,971.56	(-) 139,190,637.01			(-) 2,116,857.85	57,023,169.70
	(-) 166,435,106.99	166,435,106.99			.00
2,385,251.00	(-) 119,939,191.00		1,179,622.19	(-) 1,179,622.19	.00
20,355.00	(-) 4,319,580.00		34,543.68	(-) 34,543.68	.00
	(-) 30,000.00				.00
3,179,906.51	(-) 42,300,074.51		122,922.38	(-) 122,922.38	1,668,433.52
	(-) 3,213,212.00		97,587.59	(-) 97,587.59	15,000.00
393,204.73	(-) 31,432,000.00		138,882.16	(-) 138,882.16	630,338.73
120,641.67			83,000.00	(-) 83,000.00	120,641.67
24,760.00					24,760.00

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
STATE FUNDS
YEAR ENDED JUNE 30, 1981

SPENDING UNIT continued	APPROPRIATION FOR FISCAL YEAR 1981 LEGISLATIVE APPROPRIATION	GOVERNOR'S EMERGENCY FUND	FUNDS LAPSED	NET APPROPRIATION
Secretary of State				
"A" Secretary of State	$ 11,155,253.00	$ 15,000.00		$ 11,170,253.00
"B" Real Estate Commission	799,981.00			799,981.00
Transportation, Department of				
Operations	354,226,753.14	24,379.00		354,251,132.14
Special Appropriation	33,361,865.86			33,361,865.86
Grants from Federal Government				
Veterans Service, State Department of	9,554,652.00			9,554,652.00
Workers' Compensation, State Board of	3,537,664.00			3,537,664.00
Section 48 - Health Insurance Undistributed	482,899.00		$(-) 482,899.00	.00
	$3,190,956,705.00	$ .00	$(-) 2,041,635.00	$3,188,915,070.00

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
STATE FUNDS
YEAR ENDED JUNE 30, 1981

BALANCE DUE SPENDING UNIT JULY 1, 1980	CASH ALLOTMENTS DRAWN	GRANTS FROM FEDERAL GOVERNMENT	FUNDS RETURNED BY SPENDING UNIT	PRIOR YEAR'S SURPLUS LAPSED	BALANCE JUNE 30, 1981
$ 724,056.00	$(-) 11,349,274.00		$ 132,959.11	$(-) 132,959.11	$ 545,035.00
60,514.00	(-) 860,074.00		18,116.06	(-) 18,116.06	421.00
259,209,143.50	(-) 349,589,908.27				263,870,367.37
40,668,143.30	(-) 48,718,127.23		150,665.58	(-) 150,665.58	25,311,881.93
21,895,085.15	(-) 286,191,964.50	$ 270,666,600.23			6,369,720.88
	(-) 9,554,652.00		94,731.13	(-) 94,731.13	.00
10,000.00	(-) 3,537,484.00		18,685.92	(-) 28,685.92	180.00
					.00
$ 521,525,832.67	$(-)3,770,921,648.20	$ 587,007,737.29	$ 9,929,810.45	$(-)18,757,439.08	$ 517,699,363.13

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDED AND CUSTODY ACCOUNTS

ANALYSIS OF APPROPRIATION ALLOTMENTS

FEDERAL REVENUE SHARING FUNDS

YEAR ENDED JUNE 30, 1981

	APPROPRIATION FOR FISCAL YEAR 1981		
SPENDING UNIT	LEGISLATIVE APPROPRIATION	FUNDS LAPSED	NET APPROPRIATION
Conservation:			
Natural Resources, Department of:			
Construction			
Heritage Trust			
Education:			
Education, Department of	$ 26,100,000.00	$ .00	$ 26,100,000.00
	$ 26,100,000.00	$ .00	$ 26,100,000.00

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

ANALYSIS OF APPROPRIATION ALLOTMENTS

FEDERAL REVENUE SHARING FUNDS

YEAR ENDED JUNE 30, 1981

BALANCE DUE SPENDING UNIT JULY 1, 1980	CASH ALLOTMENTS DRAWN	FUNDS RETURNED BY SPENDING UNITS	PRIOR YEAR'S SURPLUS LAPSED	BALANCE JUNE 30, 1981
$ 89,070.00				$ 89,070.00
134,564.00		$ 8,133.92	$(-) 8,133.92	134,564.00
8,991,410.85	$(-) 35,091,410.85			.00
$ 9,215,044.85	$(-) 35,091,410.85	$ 8,133.92	$(-) 8,133.92	$ 223,634.00

STATE UNITS

BUDGET FUNDS

BALANCE SHEET

OF

ALL STATE SPENDING UNITS, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

BALANCE SHEET OF ALL STATE SPENDING UNITS
EXCLUDING UNITS OF THE UNIVERSITY SYSTEM
BUDGET FUNDS
JUNE 30, 1981

	BUDGET FUNDS		
ASSETS	REGULAR	REVENUE SHARING	TOTAL
CURRENT ASSETS			
Cash on Hand and in Bank	$ 52,787,094.06		$ 52,787,094.06
Receivables and Inventories	1,126,032,425.83	$ 223,634.00	1,126,256,059.83
Total Assets	$ 1,178,819,519.89	$ 223,634.00	$ 1,179,043,153.89
LIABILITIES AND FUND EQUITY			
CURRENT LIABILITIES	$ 704,535,938.37	$ 223,634.00	$ 704,759,572.37
FUND EQUITY			
Fund Balances			
Reserved	$ 458,131,883.23	$ .00	$ 458,131,883.23
Unreserved			
Balance July 1, 1980			
Designated		$ 8,103.92	$ 8,103.92
Surplus	$ 18,329,575.58		18,329,575.58
	$ 18,329,575.58	$ 8,103.92	$ 18,337,679.50
Excess of Funds Available over Expenditures for the Year Ended June 30, 1981	433,084,925.47		433,084,925.47
Prior Year's Adjustments (Net) (Increases/Decreases) to Fund Balances			
Surplus	(-) 416,505,363.68		(-) 416,505,363.68
Prior Year's Unreserved Balances Lapsed to Department of Administrative Services, Fiscal Division			
Designated		(-) 8,103.92	(-) 8,103.92
Surplus	(-) 18,757,439.08		(-) 18,757,439.08
Balance June 30, 1981			
Designated		$ .00	$ .00
Surplus	$ 16,151,698.29	.00	16,151,698.29
Total Unreserved Fund Balances	$ 16,151,698.29	$ .00	$ 16,151,698.29
Total Fund Equity	$ 474,283,581.52	$ .00	$ 474,283,581.52
Total Liabilities and Fund Equity	$ 1,178,819,519.89	$ 223,634.00	$ 1,179,043,153.89

Notes: Receivables due to the Department of Administrative Services from other spending units for services rendered and the corresponding payables in the amount of $4,145,369.18 have been eliminated from the above Balance Sheet.

The above Balance Sheet does not include Fixed Assets.

The accompanying notes are an integral part of these financial statements.

STATE UNITS
BUDGET FUNDS
BALANCE SHEET
BY SPENDING UNITS

BALANCE SHEET

BY SPENDING UNITS

BUDGET FUNDS

JUNE 30, 1981

	ASSETS		
	CURRENT ASSETS		
SPENDING UNIT	CASH ON HAND AND IN BANKS	RECEIVABLES AND INVENTORIES	TOTAL ASSETS
Administrative Services, Department of	$ 1,217,778.12	$ 6,608,115.09	$ 7,825,893.21
Agriculture, Department of	45,521.37	882,991.90	928,513.27
Audits, Department of	193,310.79	1,357.75	194,668.54
Banking and Finance, Department of	39,017.24	2,544.32	41,561.56
Community Affairs, Department of			
"A" Community Affairs, Department of	114,227.67	697,114.09	811,341.76
"B" [illegible], State	(-) 78,991.00	8,126,739.24	8,047,748.24
Comptroller General	134,918.17	34,084.22	169,002.39
Conservation:			
Forestry Commission, Georgia	.00	3,382,390.19	3,382,390.19
Natural Resources, Department of			
"A" Regular	.00	24,413,730.01	24,413,730.01
"B" [illegible]	.00	223,634.00	223,634.00
Soil and Water Conservation Committee, State	56,374.43	121,786.56	178,160.99
Defense, Department of	27,852.74	152,711.13	180,563.87
Education:			
Education, Department of			
"A" Education, Department of - Regular	11,595,365.78	67,912,908.83	79,508,274.61
"B" [illegible]	216,090.78	362,269.61	578,360.39
Public School Employees' Retirement System - Expense Fund (*)	.00	36,833.75	36,833.75
Regents of the University System of Georgia, Board of			
"A" Regents Institutions and University System [illegible]	986.12	30,738,037.11	30,739,023.23
"B" [illegible]	501.20	401,696.93	402,198.13
Student Finance Commission, Georgia	.00	128,973.00	128,973.00
Teachers' Retirement System - Expense Fund (*)	70,751.80	311,368.17	382,119.97
Employees' Retirement System - Administrative Expense Fund (*)	.00	.00	.00
Financing and Investment Commission, Georgia State	2,666.87	.00	2,666.87
General Assembly of Georgia	328,256.87	1,600,000.00	1,928,256.87
General Obligation Debt Sinking Fund, State of Georgia			
"A" General Obligation Debt Sinking Fund, State - [illegible]	.00	.00	.00
"B" General Obligation Debt Sinking Fund, State - [illegible]	(-) 29,911,000.00	29,911,000.00	.00
Governor, Office of the			
Governor's Office	173,032.44	189,747.08	362,779.52
Governor's Emergency Fund	.00	.00	.00
Planning and Budget, Office of	376,221.35	1,229,201.35	1,605,422.70
Grants, [illegible]			
"A" Counties	.00	.00	.00
"B" Municipalities	.00	.00	.00
Highway Safety, Office of	31,975.32	33,378.26	65,353.58
Human Resources, Department of			
"A" Human Resources, Department of	.00	47,223,406.15	47,223,406.15
"B" Health Planning and Development, State	.00	165,032.98	165,032.98
"C" Community Mental Health/Mental Retardation Youth Services and Facilities	.00	33,159,171.56	33,159,171.56
Industry and Trade, Department of	.00	971,664.60	971,664.60
Investigation, Georgia Bureau of	79,641.21	483,153.38	562,794.59
Judicial System:			
Supreme Court	83,117.67	.00	83,117.67
Court of Appeals	174.60	.00	174.60
Superior Courts	170,114.85	101,365.12	271,479.97
Administrative Office of the Courts and Judicial [illegible]	126,343.64	109,933.83	236,277.47
Appellate Court Reports	2,493.47	.00	2,493.47
Court Reporting of the Judicial Council, Board of	2,734.93	.00	2,734.93
Indigent Defense [illegible], Georgia	3,041.42	8,653.54	11,694.96
Judicial Qualifications Commission	21,959.53	.00	21,959.53
Justice Courts Training Council, Georgia	.00	6,660.71	6,660.71
Juvenile Court Judges, Council of	.00	71,500.44	71,500.44
Labor, Department of			
"A" Inspection Division	31,546.08	.00	31,546.08
"B" Basic Employment, Work Incentive, Correctional Services and Comprehensive Employment and Training	8,538,461.50	2,534,743.25	11,073,204.75
Law, Department of	16,790.87	130,034.10	146,824.97
Medical Assistance, Department of	.00	64,966,830.91	64,966,830.91
Offender Rehabilitation, Department of			
"A" Offender Rehabilitation, Department of	2,091,048.84	3,600,220.58	5,691,269.42
"B" Pardons and Paroles, Board of	85,663.33	52,051.56	137,714.89
Personnel Board, State - Merit System of Personnel Administration	51,393,654.08	948,214.05	52,341,868.13

BALANCE SHEET

BY SPENDING UNITS

BUDGET FUNDS

JUNE 30, 1981

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES SURPLUS	TOTAL LIABILITIES AND FUND EQUITY
$ 3,653,366.28	$ 2,748,989.55	$ 1,423,537.38	$ 7,825,893.21
607,246.23	21,886.71	299,380.33	928,513.27
95,133.81	.00	99,534.73	194,668.54
8,317.56	.00	33,244.00	41,561.56
754,092.77	29,418.64	27,830.35	811,341.76
5,833,766.48	2,125,464.01	88,517.75	8,047,748.24
142,297.38	.00	26,705.01	169,002.39
2,775,321.47	474,477.00	132,591.72	3,382,390.19
23,149,339.23	952,754.76	311,636.02	24,413,730.01
223,634.00	.00	.00	223,634.00
171,215.49	3,790.21	3,155.29	178,160.99
160,159.56	347.73	20,056.58	180,563.87
74,133,690.10	1,793,908.56	3,580,675.95	79,508,274.61
464,870.18	180,763.18	(-) 67,272.97	578,360.39
36,833.75	.00	.00	36,833.75
30,727,444.06	.00	11,579.17	30,739,023.23
202,604.99	.00	199,593.14	2,198.13
120,828.69	.00	8,144.31	8,973.00
213,657.15	168,462.82	.00	382,119.97
.00	.00	.00	.00
895.47	1,771.40	.00	2,666.87
1,064,710.42	834,383.16	29,163.29	1,928,256.87
.00	.00	.00	.00
.00	.00	.00	.00
320,528.25	.00	42,251.27	362,779.52
.00	.00	.00	.00
1,235,360.14	154,434.95	215,627.61	1,605,422.70
.00	.00	.00	.00
.00	.00	.00	.00
157.68	60,000.00	5,195.90	65,353.58
45,522,457.44	1,267,925.31	433,023.40	47,223,406.15
164,772.28	.00	260.70	165,032.98
27,573,568.01	4,219,987.32	1,365,616.23	33,159,171.56
854,981.72	.00	116,682.88	971,664.60
474,080.17	.00	88,714.42	562,794.59
76,524.98	.00	6,592.69	83,117.67
.00	.00	174.60	174.60
155,229.67	1,828.39	114,421.91	271,479.97
217,876.90	.00	18,400.57	236,277.47
.00	.00	2,493.47	2,493.47
2,734.93	.00	.00	2,734.93
27.00	.00	11,667.96	11,694.96
3,485.13	.00	18,474.40	21,959.53
6,660.71	.00	.00	6,660.71
71,500.44	.00	.00	71,500.44
39.82	.00	31,506.26	31,546.08
5,667,062.19	5,195,190.74	210,951.82	11,073,204.75
138,922.20	.00	7,902.77	146,824.97
27,729,016.37	32,342,440.04	4,895,374.50	64,966,830.91
4,422,337.58	169,970.51	1,098,961.33	5,691,269.42
81,168.32	24,936.67	31,609.90	137,714.89
3,181,242.15	49,160,625.98	.00	52,341,868.13

BALANCE SHEET

BY SPENDING UNITS

BUDGET FUNDS

JUNE 30, 1981

	ASSETS		
	CURRENT ASSETS		
SPENDING UNIT continued	CASH ON HAND AND IN BANKS	RECEIVABLES AND INVENTORIES	TOTAL ASSETS
Public Safety, Department of	$ .00	$ 2,432,728.26	$ 2,432,728.26
Public Service Commission	103,664.72	48,544 80	152,209.52
Revenue, Department of	1,282,892.64	963,913.14	2,246,805.78
Secretary of State			
"A" Secretary of State	.00	551,226.11	551,226.11
"B" Real Estate Commission	.00	421.00	421.00
Subsequent Injury Trust Fund	73.95	.00	73.95
Transportation, Department of	3,976,299.15	793,785,987.29	797,762,286.44
Veterans Service, State Department of	67,437.61	583,179.26	650,616.87
Workers' Compensation, State Board of	75,081.91	180.00	75,261.91
	$ 52,787,094.06	$ 1,130,401,429.21	$ 1,183,188,523.27
SUMMARY			
Regular Budget Fund	$ 52,787,094.06	$ 1,130,177,795.21	$ 1,182,964,889.27
Revenue Sharing Funds	.00	223,634.00	223,634.00
	$ 52,787,094.06	$ 1,130,401,429.21	$ 1,183,188,523..

(*) Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the Agencies.

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY SPENDING UNITS

BUDGET FUNDS

JUNE 30, 1981

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES SURPLUS	TOTAL LIABILITIES AND FUND EQUITY
$ 1,917,885.96	$ 14,000.00	$ 500,842.30	$ 2,432,728.26
95,991.71	33,544.80	22,673.01	152,209.52
1,922,298.84	134,104.06	190,402.88	2,246,805.78
285,512.03	17,557.57	248,156.51	551,226.11
(-) 29,868.11	.00	30,289.11	421.00
73.95	.00	.00	73.95
441,646,112.15	355,998,919.16	117,255.13	797,762,286.44
616,146.95	.00	34,469.92	650,616.87
11,629.12	.00	63,632.79	75,261.91
$ 708,904,941.75	$ 458,131,883.23	$ 16,151,698.29	$ 1,183,188,523.27
$ 708,681,307.75	$ 458,131,883.23	$ 16,151,698.29	$ 1,182,964,889.27
223,634.00	.00	.00	223,634.00
$ 708,904,941.75	$ 458,131,883.23	$ 16,151,698.29	$ 1,183,188,523.27

STATE UNITS
BUDGET FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
BY SPENDING UNITS

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1981

SPENDING UNIT	BALANCES JULY 1, 1980	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
Administrative Services, Department of		
Reserved	$ 2,274,238.37	$ .00
Unreserved (Surplus)	714,228.86	2,314,643.98
Agriculture, Department of		
Reserved	20,830.82	.00
Unreserved (Surplus)	303,024.33	302,605.59
Audits, Department of		
Reserved	.00	.00
Unreserved (Surplus)	32,087.14	99,534.73
Banking and Finance, Department of		
Reserved	.00	.00
Unreserved (Surplus)	30,658.10	33,215.00
Community Affairs, Department of		
"A" Community Affairs, Department of		
Reserved	.00	.00
Unreserved (Surplus)	25,789.99	56,618.04
"B" Crime Commission, State		
Reserved	4,487,412.11	.00
Unreserved (Surplus)	207,049.61	2,376,470.62
Comptroller General		
Reserved	10,963.93	.00
Unreserved (Surplus)	16,316.39	22,017.68
Conservation:		
Forestry Commission, Georgia		
Reserved	449,898.12	.00
Unreserved (Surplus)	113,419.21	111,889.87
Natural Resources, Department of		
Reserved	879,249.38	.00
Unreserved (Designated)		
Revenue Sharing Funds	8,103.92	.00
Unreserved (Surplus)		
Regular	426,409.32	728,173.51
Soil and Water Conservation Committee, State		
Reserved	234.00	.00
Unreserved (Surplus)	3,056.28	3,928.09
Defense, Department of		
Reserved	.00	.00
Unreserved (Surplus)	22,913.17	18,760.05
Education:		
Education, Department of		
"A" Education, Department of		
Reserved	4,928,501.25	.00
Unreserved (Surplus)	5,763,493.86	7,942,893.09
"B" Institutions		
Reserved	161,476.63	.00
Unreserved (Surplus)	(-) 281,073.69	266,449.57
Public School Employees' Retirement System - Expense Fund (*)		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Regents of the University System of Georgia, Board of		
"A" Resident Instruction and University System Institutions		
Reserved	.00	.00
Unreserved (Surplus)	447,769.29	11,579.17
"B" Regents' Central Office		
Reserved	.00	.00
Unreserved (Surplus)	199,292.92	197,938.18
Student Finance Commission, Georgia		
Reserved	.00	.00
Unreserved (Surplus)	4,705.03	7,722.34
Teachers' Retirement System - Expense Fund (*)		
Reserved	.00	.00
Unreserved (Surplus)	.00	302,290.83
Employees' Retirement System - Administrative Expense Fund (*)		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Financing and Investment Commission, Georgia State		
Reserved	.00	.00
Unreserved (Surplus)	.00	1,771.40
Franchise Practices Commission, Georgia		
Reserved	.00	.00
Unreserved (Surplus)	2,956.85	.00

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1981

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO FUND BALANCES	FUNDS RETURNED TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	BALANCES JUNE 30, 1981
$ 474,751.18	$ .00	$ 2,748,989.55
(-) 885,327.60	(-) 720,007.86	1,423,537.38
1,055.89	.00	21,886.71
(-) 3,225.26	(-) 303,024.33	299,380.33
.00	.00	.00
.00	(-) 32,087.14	99,534.73
.00	.00	.00
29.00	(-) 30,658.10	33,244.00
29,418.64	.00	29,418.64
(-) 28,787.69	(-) 25,789.99	27,830.35
(-) 2,361,948.10	.00	2,125,464.01
(-) 2,287,952.87	(-) 207,049.61	88,517.75
(-) 10,963.93	.00	.00
4,687.33	(-) 16,316.39	26,705.01
24,378.88	.00	474,477.00
20,701.85	(-) 115,419.21	132,591.72
73,505.38	.00	952,754.76
		.00
.00	(-) 8,103.92	.00
(-) 416,537.49	(-) 426,409.32	311,636.02
3,556.21	.00	3,790.21
(-) 2,772.80	(-) 3,056.28	3,155.29
347.73	.00	347.73
1,296.53	(-) 22,913.17	20,056.58
(-) 3,134,592.69	.00	1,793,908.56
(-) 4,362,217.14	(-) 5,763,493.86	3,580,675.95
19,296.55	.00	180,763.18
(-) 333,722.54	261,073.69	(-) 67,272.97
.00	.00	.00
.00	.00	.00
.00	.00	.00
238,776.58	(-) 686,545.87	11,579.17
.00	.00	.00
10,848.86	(-) 208,986.82	199,593.14
.00	.00	.00
421.97	(-) 4,705.03	8,144.31
168,462.82	.00	168,462.82
(-) 302,290.83	.00	.00
.00	.00	.00
.00	.00	.00
1,771.40	.00	1,771.40
(-) 1,771.40	.00	.00
.00	.00	.00
.00	(-) 2,956.85	.00

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1981

SPENDING UNIT continued	BALANCES JULY 1, 1980	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
General Assembly of Georgia		
Reserved	$ 55,974.01	$ .00
Unreserved (Surplus)	1,946.66	840,939.46
General Obligation Debt Sinking Fund, State of Georgia		
"A" General Obligation Debt Sinking Fund, State of Georgia (Issued)		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
"B" General Obligation Debt Sinking Fund, State of Georgia (New)		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Governor, Office of the:		
Governor's Office		
Reserved	.00	.00
Unreserved (Surplus)	100,489.64	41,574.80
Governor's Emergency Fund		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Planning and Budget, Office of		
Reserved	354,802.54	.00
Unreserved (Surplus)	157,731.73	372,867.65
Grants, State Aid:		
To Counties		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
To Municipalities		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Highway Safety, Office of		
Reserved	60,000.00	.00
Unreserved (Surplus)	5,878.06	64,877.50
Human Resources, Department of		
"A" Departmental Operations		
Reserved	10,705,262.67	.00
Unreserved (Surplus)	1,024,910.16	883,724.50
"B" Health Planning and Development, State		
Reserved	.00	.00
Unreserved (Surplus)	181.83	(-) 1,968.67
"C" Community Mental Health/Mental Retardation Youth Services and Institutions		
Reserved	3,271,512.00	.00
Unreserved (Surplus)	4,131,115.20	4,797,667.66
Industry and Trade, Department of		
Reserved	.00	.00
Unreserved (Surplus)	111,242.87	96,697.36
Investigation, Georgia Bureau of		
Reserved	1,356.75	.00
Unreserved (Surplus)	92,542.41	86,951.24
Judicial System:		
Supreme Court		
Reserved	.00	.00
Unreserved (Surplus)	23,888.76	6,513.19
Court of Appeals		
Reserved	.00	.00
Unreserved (Surplus)	(-) 6,641.00	6,815.60
Superior Courts		
Reserved	1,536.89	.00
Unreserved (Surplus)	107,187.30	115,276.17
Administrative Office of the Courts and Judicial Administrative Districts		
Reserved	66,751.36	.00
Unreserved (Surplus)	7,475.47	1,034.17
Appellate Court Reports		
Reserved	.00	.00
Unreserved (Surplus)	20,203.46	2,491.47
Court Reporting of the Judicial Council, Board of		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Indigent Defense Council, Georgia		
Reserved	54,251.00	.00
Unreserved (Surplus)	.00	11,667.96
Judicial Qualifications Commission		
Reserved	.00	.00
Unreserved (Surplus)	2,605.07	18,474.40

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1981

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO FUND BALANCES	FUNDS RETURNED TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	BALANCES JUNE 30, 1981
$ 778,409.15	$ .00	$ 834,383.16
(-) 811,776.17	(-) 1,946.66	29,163.29
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
676.47	(-) 100,489.64	42,251.27
.00	.00	.00
.00	.00	.00
(-) 200,367.59	.00	154,434.95
(-) 157,240.04	(-) 157,731.73	215,627.61
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	60,000.00
(-) 59,681.60	(-) 5,878.06	5,195.90
(-) 9,437,337.36	.00	1,267,925.31
(-) 450,701.10	(-) 1,024,910.18	433,023.40
.00	.00	.00
2,229.37	(-) 181.83	260.70
948,475.32	.00	4,219,987.32
(-) 3,432,051.43	(-) 4,131,115.20	1,365,616.23
.00	.00	.00
19,985.52	(-) 111,242.87	116,682.88
(-) 1,356.75	.00	.00
1,763.18	(-) 92,542.41	88,714.42
.00	.00	.00
79.50	(-) 23,888.76	6,592.69
.00	.00	.00
.00	.00	174.60
291.50	.00	1,828.39
(-) 854.26	(-) 107,187.30	114,421.91
(-) 66,751.36	.00	.00
17,366.40	(-) 7,475.47	18,400.57
.00	.00	.00
.00	(-) 20,203.46	2,493.47
.00	.00	.00
.00	.00	.00
(-) 54,251.00	.00	.00
.00	.00	11,667.96
.00	.00	.00
.00	(-) 2,605.07	18,474.40

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1981

SPENDING UNIT continued	BALANCES JULY 1, 1980	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
Judicial System: continued		
Justice Courts Training Council, Georgia		
Reserved	$ .00	$ .00
Unreserved (Surplus)	296.22	.00
Juvenile Court Judges, Council of		
Reserved	.00	.00
Unreserved (Surplus)	221.38	.00
Labor, Department of		
"A" Inspection Division		
Reserved	.00	.00
Unreserved (Surplus)	16,113.66	31,506.26
"B" Basic Employment, Work Incentive, Correctional Services and Comprehensive Employment and Training		
Reserved	1,693,732.58	.00
Unreserved (Surplus)	419,335.52	5,405,388.24
Law, Department of		
Reserved	.00	.00
Unreserved (Surplus)	55,031.93	6,854.17
Medical Assistance, Department of		
Reserved	44,133,161.59	.00
Unreserved (Surplus)	2,116,857.85	35,409,973.55
Offender Rehabilitation, Department of		
"A" Offender Rehabilitation, Department of		
Reserved	414,482.89	.00
Unreserved (Surplus)	1,095,149.17	1,205,571.03
"B" Pardons and Paroles, Board of		
Reserved	.00	.00
Unreserved (Surplus)	34,543.68	30,124.16
Personnel Board, State - Merit System of Personnel Administration		
Reserved	45,292,697.61	.00
Unreserved (Surplus)	.00	49,151,236.93
Public Safety, Department of		
Reserved	14,254.00	.00
Unreserved (Surplus)	117,044.32	448,084.67
Public Service Commission		
Reserved	20,300.01	.00
Unreserved (Surplus)	97,587.59	54,296.38
Revenue, Department of		
Reserved	217,104.06	.00
Unreserved (Surplus)	138,882.16	162,916.26
Secretary of State		
"A" Secretary of State		
Reserved	3,128.72	.00
Unreserved (Surplus)	132,959.11	256,636.94
"B" Real Estate Commission		
Reserved	.00	.00
Unreserved (Surplus)	18,116.06	28,115.99
Subsequent Injury Trust Fund		
Reserved	.00	.00
Unreserved (Surplus)	.00	(-) 4.00
Transportation, Department of		
Reserved	457,352,516.59	.00
Unreserved (Surplus)	150,665.58	318,650,505.19
Veterans Service, State Department of		
Reserved	.00	.00
Unreserved (Surplus)	94,731.13	34,469.92
Workers' Compensation, State Board of		
Reserved	.00	.00
Unreserved (Surplus)	28,685.92	63,141.58
	$ 595,263,309.37	$ 433,084,925.47

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1981

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO FUND BALANCES	FUNDS RETURNED TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	BALANCES JUNE 30, 1981
$ .00	$ .00	$ .00
.00	(-) 296.22	.00
.00	.00	.00
.00	(-) 221.38	.00
.00	.00	.00
.00	(-) 16,113.66	31,506.26
3,501,458.16	.00	5,195,190.74
(-) 5,194,436.42	(-) 419,335.52	210,951.82
.00	.00	.00
1,048.60	(-) 55,031.93	7,902.77
(-) 11,790,721.54	.00	32,342,440.04
(-) 30,514,599.05	(-) 2,116,857.85	4,895,374.50
(-) 244,512.38	.00	169,970.51
(-) 22,136.68	(-) 1,179,622.19	1,098,961.33
24,936.67	.00	24,936.67
1,485.74	(-) 34,543.68	31,609.90
3,867,928.37	.00	49,160,625.98
(-) 49,151,236.93	.00	.00
(-) 254.00	.00	14,000.00
52,757.63	(-) 117,044.32	500,842.30
13,244.79	.00	33,544.80
(-) 31,623.37	(-) 97,587.59	22,673.01
(-) 83,000.00	.00	134,104.06
110,486.62	(-) 221,882.16	190,402.88
14,428.85	.00	17,557.57
(-) 8,480.43	(-) 132,959.11	248,156.51
.00	.00	.00
2,173.12	(-) 18,116.06	30,289.11
.00	.00	.00
4.00	00	.00
(-) 101,353,597.43	.00	355,998,919.16
(-) 318,533,250.06	(-) 150,665.58	117,255.13
.00	.00	.00
.00	(-) 94,731.13	34,469.92
.00	.00	.00
491.21	(-) 28,685.92	61,632.79
$ (-) 535,299,110.32	$ (-) 18,765,543.00	$ 474,283,581.52

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1981

SUMMARY	BALANCES JULY 1, 1980	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
Reserved	$ 576,925,629.87	$ .00
Unreserved		
Designated		
Revenue Sharing Funds	8,103.92	.00
Surplus		
Regular	18,329,575.58	433,084,925.47
	$ 595,263,309.37	$ 433,084,925.47

(*) Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the Agencies.

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1981

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO FUND BALANCES	FUNDS RETURNED TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	BALANCES JUNE 30, 1981
$(-)118,793,746.64	$ .00	$ 458,131,883.23
.00	(-) 8,103.92	.00
(-)416,505,363.68	(-) 18,757,439.08	16,151,698.29
$(-)535,299,110.32	$(-) 18,765,543.00	$ 474,283,581.52

STATE UNITS

BUDGET FUNDS

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

OF

ALL STATE SPENDING UNITS, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

FUNDS AVAILABLE AND EXPENDITURES OF ALL STATE SPENDING UNITS

EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

BUDGET FUNDS

YEAR ENDED JUNE 30, 1981

FUNDS AVAILABLE	REGULAR BUDGET FUND	REVENUE SHARING FUNDS	TOTAL
REVENUES			
APPROPRIATION ALLOTMENTS			
General Appropriations	$ 3,190,473,806.00	$ 26,100,000.00	$ 3,216,573,806.00
Less: Lapsed Funds	1,558,736.00		1,558,736.00
Net Appropriation Allotments	$ 3,188,915,070.00	$ 26,100,000.00	$ 3,215,015,070.00
FEDERAL FUNDS			
Grants from U. S. Government	$ 1,270,600,272.20	$ .00	$ 1,270,600,272.20
COUNTIES AND CITIES			
Grants from Counties and Cities	$ 5,322,265.21	$ .00	$ 5,322,265.21
DEPARTMENTAL FUNDS			
Taxes	$ 41,269,745.23	$ .00	$ 41,269,745.23
Donations	191,071.64		191,071.64
Interest Earned	5,023,559.18		5,023,559.18
Earnings from Services	299,233,854.77		299,233,854.77
Contributions from Public Trust Funds	3,482,479.78		3,482,479.78
Total Departmental Funds	$ 349,200,710.60	$ .00	$ 349,200,710.60
Total Revenues	$ 4,814,038,318.01	$ 26,100,000.00	$ 4,840,138,318.01
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	572,649,605.01	.00	572,649,605.01
Total Funds Available	$ 5,386,687,923.02	$ 26,100,000.00	$ 5,412,787,923.02

FUNDS AVAILABLE AND EXPENDITURES OF ALL STATE SPENDING UNITS

EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

BUDGET FUNDS

YEAR ENDED JUNE 30, 1981

EXPENDITURES	REGULAR BUDGET FUND	REVENUE SHARING FUNDS	TOTAL
PERSONAL SERVICES			
Salaries and Wages	$ 600,846,706.92	$ .00	$ 600,846,706.92
Employer's Contributions for:			
F.I.C.A.	35,895,592.26		35,895,592.26
Retirement	75,071,265.68		75,071,265.68
Health Insurance	28,294,496.82		28,294,496.82
Personal Liability Insurance	270,868.89		270,868.89
Unemployment Compensation Insurance	101,429.03		101,429.03
Total Personal Services	$ 740,480,359.60	$ .00	$ 740,480,359.60
REGULAR OPERATING EXPENSES			
Motor Vehicle Expenses	$ 25,849,916.09	$ .00	$ 25,849,916.09
Supplies and Materials	71,250,918.51		71,250,918.51
Repairs and Maintenance	13,662,463.56		13,662,463.56
Power, Water and Natural Gas	4,891,044.36		4,891,044.36
Rents (Other Than Real Estate)	5,733,593.95		5,733,593.95
Insurance and Bonding	1,779,671.13		1,779,671.13
Workers' Compensation and Indemnities	1,946,147.11		1,946,147.11
Direct Benefits - Medical Care and Public Assistance	39,104,158.55		39,104,158.55
Tuition and Scholarships	78,053.76		78,053.76
Grants to Counties, Cities and Civil Divisions	8,497,218.91		8,497,218.91
Assessments by Merit System	3,169,497.16		3,169,497.16
Other Operating Expenses	5,052,022.43		5,052,022.43
Extraordinary Expenditures	27,925.00		27,925.00
Total Regular Operating Expenses	$ 181,042,630.52	$ .00	$ 181,042,630.52
TRAVEL	$ 14,966,961.87	$ .00	$ 14,966,961.87
MOTOR VEHICLE EQUIPMENT PURCHASES	$ 5,640,599.76	$ .00	$ 5,640,599.76
PUBLICATIONS AND PRINTING	$ 8,817,220.55	$ .00	$ 8,817,220.55
EQUIPMENT PURCHASES	$ 16,998,211.44	$ .00	$ 16,998,211.44
COMPUTER CHARGES	$ 34,201,929.22	$ .00	$ 34,201,929.22
REAL ESTATE RENTALS	$ 16,576,007.68	$ .00	$ 16,576,007.68
TELECOMMUNICATIONS	$ 12,890,337.92	$ .00	$ 12,890,337.92
PER DIEM, FEES AND CONTRACTS			
Per Diem and Fees (*)	$ 58,153,358.44	$ .00	$ 58,153,358.44
Contracts	90,571,128.01		90,571,128.01
Total Per Diem, Fees and Contracts	$ 148,724,486.45	$ .00	$ 148,724,486.45
CAPITAL OUTLAY			
Other Costs			
Motor Vehicle Expenses	$ 2,042.58	$ .00	$ 2,042.58
Supplies and Materials	247,007.73		247,007.73
Repairs and Maintenance	747,951.26		747,951.26
Rents (Other Than Real Estate)	116.17		116.17
Insurance and Bonding	349.00		349.00
Grants to Counties, Cities and Civil Divisions	18,634,013.00		18,634,013.00
Other Expenditures	4,422.47		4,422.47
	$ 19,635,902.21	$ .00	$ 19,635,902.21
Publications and Printing	$ 50.00	$ .00	$ 50.00
Equipment Purchases	$ 1,905,839.92	$ .00	$ 1,905,839.92
Per Diem, Fees and Contracts			
Per Diem and Fees	$ 379,801.34	$ .00	$ 379,801.34
Contracts	476,408,004.25		476,408,004.25
	$ 476,787,805.59	$ .00	$ 476,787,805.59
Total Capital Outlay	$ 498,329,597.72	$ .00	$ 498,329,597.72
AUTHORITY LEASE RENTALS	$ 55,383,214.50	$ .00	$ 55,383,214.50

FUNDS AVAILABLE AND EXPENDITURES OF ALL STATE SPENDING UNITS

EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

BUDGET FUNDS

YEAR ENDED JUNE 30, 1981

EXPENDITURES continued	REGULAR BUDGET FUND	REVENUE SHARING FUNDS	TOTAL
GENERAL OBLIGATION DEBT SINKING FUND	$ 70,535,024.38	$ .00	$ 70,535,024.38
OTHER (Schedule by Spending Units, pages 112-124)			
Personal Services			
Salaries and wages	$ 112,439.10	$ .00	$ 112,439.10
Employer's Contributions for:			
F.I.C.A.	6,266.20		6,266.20
Retirement	12,142.25		12,142.25
Health Insurance	4,561.96		4,561.96
Personal Liability Insurance	18.00		18.00
	$ 135,427.51	$ .00	$ 135,427.51
Other Costs			
Motor Vehicle Expenses	$ 7,876.33		$ 7,876.33
Supplies and Materials	16,060,863.77		16,060,863.77
Repairs and Maintenance	890,548.82		890,548.82
Power, Water and Natural Gas	15,822,330.32		15,822,330.32
Rents (Other Than Real Estate)	10,309,698.62		10,309,698.62
Insurance and Bonding	695.00		695.00
Workers' Compensation and Indemnities	6,178,578.04		6,178,578.04
Direct Benefits - Medical Care and Public Assistance	813,357,283.84		813,357,283.84
Tuition and Scholarships	14,688,386.33		14,688,386.33
Grants to Counties, Cities and Civil Divisions	2,061,351,635.91	$ 26,100,000.00	2,087,451,635.91
Assessments by Merit System	262.20		262.20
Other Expenditures	89,790,352.63		89,790,352.63
Extraordinary Expenditures	395,000.00		395,000.00
	$ 3,028,853,511.81	$ 26,100,000.00	$ 3,054,953,511.81
Travel	$ 4,942.00	$ .00	$ 4,942.00
Motor Vehicle Equipment Purchases	$ 639,001.80	$ .00	$ 639,001.80
Publications and Printing	$ 103,905.11	$ .00	$ 103,905.11
Equipment Purchases	$ 294,440.34	$ .00	$ 294,440.34
Computer Charges	$ 2,268,684.88	$ .00	$ 2,268,684.88
Telecommunications	$ 21,044,844.28	$ .00	$ 21,044,844.28
Per Diem, Fees and Contracts			
Per Diem and Fees	$ 2,277,339.77	$ .00	$ 2,277,339.77
Contracts	86,660,934.77		86,660,934.77
	$ 88,938,274.54	$ .00	$ 88,938,274.54
Capital Outlay	$ 2,788,383.67	$ .00	$ 2,788,383.67
Authority Lease Rentals	$ 3,445,000.00	$ .00	$ 3,445,000.00
General Obligation Debt Sinking Fund	$ 500,000.00	$ .00	$ 500,000.00
Total Other	$ 3,149,016,415.94	$ 26,100,000.00	$ 3,175,116,415.94
Total Expenditures	$ 4,953,602,997.55	$ 26,100,000.00	$ 4,979,702,997.55
Excess of Funds Available over Expenditures	433,084,925.47	.00	433,084,925.47
	$ 5,386,687,923.02	$ 26,100,000.00	$ 5,412,787,923.02

(*) Includes assessment and collection allowance to outside agencies in the amount of $41,269,745.23.

The accompanying notes are an integral part of these financial statements.

STATE UNITS

BUDGET FUNDS

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS
BUDGET FUNDS
YEAR ENDED JUNE 30, 1981

FUNDS AVAILABLE	TOTAL	ADMINISTRATIVE SERVICES, DEPARTMENT OF
REVENUES		
APPROPRIATION ALLOTMENTS	$ 3,215,015,070.00	$ 35,115,193.00
GRANTS FROM U. S. GOVERNMENT	1,270,600,272.20	2,129.71
GRANTS FROM COUNTIES AND CITIES	5,322,265.21	.00
REVENUES AND EARNINGS RETAINED BY UNITS	349,200,710.60	56,194,554.44
Total Revenues	$ 4,840,138,318.01	$ 91,311,877.15
CARRY-OVER FROM PRIOR YEAR		
TRANSFER FROM RESERVED FUND BALANCE	572,649,605.01	810,444.30
Total Funds Available	$ 5,412,787,923.02	$ 92,122,321.45
EXPENDITURES		
PERSONAL SERVICES	$ 740,480,359.60	$ 21,235,503.50
REGULAR OPERATING EXPENSES	181,042,630.52	4,897,179.87
TRAVEL	14,966,961.87	145,423.34
MOTOR VEHICLE EQUIPMENT PURCHASES	5,640,599.76	262,371.89
PUBLICATIONS AND PRINTING	8,817,220.55	330,228.30
EQUIPMENT PURCHASES	16,998,211.44	780,043.62
COMPUTER CHARGES	34,201,929.22	5,007,182.61
REAL ESTATE RENTALS	16,576,007.68	1,460,136.52
TELECOMMUNICATIONS	12,890,337.92	372,304.23
PER DIEM, FEES AND CONTRACTS	148,724,486.45	2,077,406.79
CAPITAL OUTLAY	498,329,597.72	.00
AUTHORITY LEASE RENTALS	55,383,214.50	.00
GENERAL OBLIGATION DEBT SINKING FUND	70,535,024.38	.00
OTHER	3,175,116,415.94	53,239,896.80
Total Expenditures	$ 4,979,702,997.55	$ 89,807,677.47
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	433,084,925.47	2,314,643.98
	$ 5,412,787,923.02	$ 92,122,321.45

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1981

AGRICULTURE, DEPARTMENT OF	AUDITS, DEPARTMENT OF	BANKING AND FINANCE, DEPARTMENT OF	COMMUNITY AFFAIRS, DEPARTMENT OF		COMPTROLLER GENERAL
			"A" COMMUNITY AFFAIRS, DEPARTMENT OF	"B" CRIME COMMISSION, STATE	
$ 22,523,493.00	$ 4,464,009.00	$ 2,659,007.00	$ 3,967,560.48	$ 151,758.00	$ 4,561,919.00
2,900,609.02	.00	.00	1,791,182.88	3,636,206.41	465,323.03
.00	.00	.00	.00	.00	.00
254,444.51	.00	.00	28,071.51	.00	24,950.00
$ 25,678,546.53	$ 4,464,009.00	$ 2,659,007.00	$ 5,786,814.87	$ 3,787,964.41	$ 5,052,192.03
20,830.82	.00	.00	.00	4,487,412.11	10,963.93
$ 25,699,377.35	$ 4,464,009.00	$ 2,659,007.00	$ 5,786,814.87	$ 8,275,376.52	$ 5,063,155.96
$ 16,069,136.81	$ 3,469,819.51	$ 2,097,791.10	$ 2,329,801.96	$ 407,904.26	$ 4,172,077.09
1,943,372.36	307,442.35	107,160.05	106,119.07	15,826.05	302,103.86
814,443.91	235,525.25	261,150.44	133,968.06	12,119.95	185,906.14
338,061.33	28,537.00	50,640.09	.00	.00	10,191.12
388,842.34	17,188.75	12,073.44	48,225.84	3,200.08	83,628.69
266,192.79	59,088.51	6,531.11	10,577.46	.00	11,073.94
325,149.94	100,749.24	8,169.76	1,403.66	.00	96,478.71
523,355.00	118,636.00	56,838.69	134,731.84	31,487.18	78,791.00
252,826.53	22,014.16	17,515.08	51,877.94	10,482.25	88,978.07
366,275.44	5,473.50	7,922.24	607,919.70	187,268.82	11,909.66
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
4,109,115.31	.00	.00	2,305,571.30	5,230,617.31	.00
$ 25,396,771.76	$ 4,364,474.27	$ 2,625,792.00	$ 5,730,196.83	$ 5,898,905.90	$ 5,041,138.28
302,605.59	99,534.73	33,215.00	56,618.04	2,376,470.62	22,017.68
$ 25,699,377.35	$ 4,464,009.00	$ 2,659,007.00	$ 5,786,814.87	$ 8,275,376.52	$ 5,063,155.96

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1981

	CONSERVATION			
FUNDS AVAILABLE	FORESTRY COMMISSION, GEORGIA	NATURAL RESOURCES, DEPARTMENT OF	SOIL AND WATER CONSERVATION COMMITTEE, STATE	DEFENSE, DEPARTMENT OF
REVENUES				
APPROPRIATION ALLOTMENTS	$ 19,523,070.00	$ 45,135,598.00	$ 680,590.00	$ 2,299,102.00
GRANTS FROM U. S. GOVERNMENT	1,948,046.27	15,475,985.58	41,239.57	3,530,308.23
GRANTS FROM COUNTIES AND CITIES	924,936.00	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	2,409,977.39	6,376,952.84	.00	5,499.92
Total Revenues	$ 24,806,029.66	$ 66,988,536.42	$ 721,829.57	$ 5,834,910.15
CARRY-OVER FROM PRIOR YEAR				
TRANSFER FROM RESERVED FUND BALANCE	.00	245,813.40	234.00	.00
Total Funds Available	$ 24,806,029.66	$ 67,234,349.82	$ 722,063.57	$ 5,834,910.15
EXPENDITURES				
PERSONAL SERVICES	$ 14,161,520.53	$ 28,437,955.09	$ 421,105.20	$ 3,347,777.80
REGULAR OPERATING EXPENSES	4,155,558.55	7,889,841.96	50,643.60	1,731,688.61
TRAVEL	104,106.75	565,343.18	43,305.57	27,360.97
MOTOR VEHICLE EQUIPMENT PURCHASES	494,934.10	710,903.21	5,399.26	9,000.00
PUBLICATIONS AND PRINTING	59,097.84	483,759.60	48,160.59	40,294.03
EQUIPMENT PURCHASES	1,666,463.26	1,593,292.55	5,316.20	10,404.72
COMPUTER CHARGES	113,496.44	466,092.47	3,653.82	.00
REAL ESTATE RENTALS	13,127.00	768,166.22	17,528.28	4,560.00
TELECOMMUNICATIONS	407,947.93	610,892.58	11,598.37	45,598.97
PER DIEM, FEES AND CONTRACTS	140,760.33	3,268,216.24	109,424.59	54,512.38
CAPITAL OUTLAY	131,440.93	235,193.49	.00	172,894.11
AUTHORITY LEASE RENTALS	.00	2,533,000.00	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00	.00
OTHER	3,245,686.13	18,943,517.72	.00	372,058.51
Total Expenditures	$ 24,694,139.79	$ 66,506,176.31	$ 716,135.48	$ 5,816,150.10
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	111,889.87	728,173.51	5,928.09	18,760.05
	$ 24,806,029.66	$ 67,234,349.82	$ 722,063.57	$ 5,834,910.15

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1981

EDUCATION					
EDUCATION, DEPARTMENT OF				REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF	
"A" EDUCATION, DEPARTMENT OF					
REGULAR	REVENUE SHARING FUNDS	"B" INSTITUTIONS	PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM - EXPENSE FUND (*)	"A" RESIDENT INSTRUCTION AND UNIVERSITY SYSTEM INSTITUTIONS	"B" REGENTS' CENTRAL OFFICE
$ 1,174,391,416.00	$ 26,100,000.00	$ 12,514,500.00	$ 11,365,435.00	$ 454,748,036.00	$ 13,242,028.00
249,190,619.93	.00	1,424,884.60	.00	.00	27,910.45
.00	.00	.00	.00	.00	.00
1,946,491.81	.00	1,202,581.74	.00	2,776,008.00	116,823.15
$ 1,425,528,527.74	$ 26,100,000.00	$ 15,141,966.34	$ 11,365,435.00	$ 457,524,044.00	$ 13,386,761.60
4,734,518.67	.00	156,978.69	.00	.00	.00
$ 1,430,263,046.41	$ 26,100,000.00	$ 15,298,945.03	$ 11,365,435.00	$ 457,524,044.00	$ 13,386,761.60
$ 17,305,807.81	$ .00	$ 11,152,145.18	$ .00	$ .00	$ 2,392,001.53
2,703,312.31	.00	2,109,337.04	.00	.00	109,925.89
974,449.28	.00	53,591.36	.00	.00	109,577.25
9,211.11	.00	6,032.64	.00	.00	.00
730,358.41	.00	16,399.25	.00	.00	100,155.91
458,543.89	.00	572,062.44	.00	.00	73,535.99
956,013.33	.00	.00	.00	.00	1,214.28
839,383.33	.00	.00	.00	.00	131,860.00
426,657.87	.00	76,390.84	.00	.00	62,775.70
4,035,982.86	.00	41,471.48	.00	.00	238,013.80
.00	.00	14,107.29	.00	663,554.96	.00
.00	.00	.00	.00	20,857,671.00	.00
.00	.00	.00	.00	.00	.00
1,393,880,433.12	26,100,000.00	990,957.94	11,365,435.00	435,991,238.87	9,969,763.07
$ 1,422,320,153.32	$ 26,100,000.00	$ 15,032,495.46	$ 11,365,435.00	$ 457,512,464.83	$ 13,188,823.42
7,942,893.09	.00	266,449.57	.00	11,579.17	197,938.18
$ 1,430,263,046.41	$ 26,100,000.00	$ 15,298,945.03	$ 11,365,435.00	$ 457,524,044.00	$ 13,386,761.60

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1981

EDUCATION continued

FUNDS AVAILABLE	STUDENT FINANCE COMMISSION, GEORGIA	TEACHERS' RETIREMENT SYSTEM - EXPENSE FUND (*)	EMPLOYEES' RETIREMENT SYSTEM - ADMINISTRATIVE EXPENSE FUND (*)	FINANCING AND INVESTMENT COMMISSION, GEORGIA STATE
REVENUES				
APPROPRIATION ALLOTMENTS	$ 14,068,727.00	$ 1,289,750.00	$ .00	$ .00
GRANTS FROM U. S. GOVERNMENT	.00	.00	.00	.00
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	1,617,053.32	2,250,502.19	1,099,827.18	745,411.38
Total Revenues	$ 15,685,780.32	$ 3,540,252.19	$ 1,099,827.18	$ 745,411.38
CARRY-OVER FROM PRIOR YEAR				
TRANSFER FROM RESERVED FUND BALANCE	.00	.00	.00	3,565.88
Total Funds Available	$ 15,685,780.32	$ 3,540,252.19	$ 1,099,827.18	$ 748,977.26
EXPENDITURES				
PERSONAL SERVICES	$ 1,137,750.13	$ 1,150,878.03	$ 484,343.46	$ 580,534.38
REGULAR OPERATING EXPENSES	104,162.44	59,649.02	10,895.14	36,861.47
TRAVEL	22,489.06	18,561.45	6,194.80	7,245.82
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	.00	.00	.00
PUBLICATIONS AND PRINTING	35,603.86	51,696.07	25,575.51	.00
EQUIPMENT PURCHASES	11,861.16	21,364.03	12,668.69	.00
COMPUTER CHARGES	106,617.07	588,482.96	115,786.99	12,655.43
REAL ESTATE RENTALS	69,510.06	72,194.88	48,129.96	56,460.00
TELECOMMUNICATIONS	38,619.55	36,552.92	8,981.98	10,542.27
PER DIEM, FEES AND CONTRACTS	82,717.65	162,089.72	343,100.00	42,906.49
CAPITAL OUTLAY	.00	.00	.00	.00
AUTHORITY LEASE RENTALS	.00	.00	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00	.00
OTHER	14,068,727.00	1,076,492.28	44,150.65	.00
Total Expenditures	$ 15,678,057.98	$ 3,237,961.26	$ 1,099,827.18	$ 747,205.86
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	7,722.34	302,290.83	.00	1,771.40
	$ 15,685,780.32	$ 3,540,252.19	$ 1,099,827.18	$ 748,977.26

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1981

	GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA		GOVERNOR, OFFICE OF THE		
GENERAL ASSEMBLY OF GEORGIA	"A" GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA (ISSUED)	"B" GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA (NEW)	GOVERNOR'S OFFICE	GOVERNOR'S EMERGENCY FUND	PLANNING AND BUDGET, OFFICE OF
$ 13,550,000.00	$ 36,894,251.00	$ 29,911,000.00	$ 1,832,577.00	$ .00	$ 5,922,040.00
.00	.00	.00	341,161.18	.00	6,247,236.75
.00	.00	.00	.00	.00	.00
603.40	.00	.00	139,723.85	.00	64,648.79
$ 13,550,603.40	$ 36,894,251.00	$ 29,911,000.00	$ 2,313,462.03	$ .00	$ 12,233,925.54
55,974.01	.00	.00	.00	.00	354,802.54
$ 13,606,577.41	$ 36,894,251.00	$ 29,911,000.00	$ 2,313,462.03	$ .00	$ 12,588,728.08
$ 6,589,876.45	$ .00	$ .00	$ 1,297,804.13	$ .00	$ 4,012,798.50
2,667,832.75	.00	.00	208,335.60	.00	192,329.25
1,440,470.23	.00	.00	39,945.68	.00	132,327.71
.00	.00	.00	.00	.00	.00
750,527.75	.00	.00	24,966.11	.00	75,948.00
74,760.34	.00	.00	17,281.99	.00	22,723.92
356,594.39	.00	.00	76.44	.00	165,334.08
6,360.00	.00	.00	20,132.00	.00	265,285.48
417,903.98	.00	.00	93,265.57	.00	151,321.79
461,312.06	.00	.00	22,296.68	.00	5,223,792.72
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
.00	36,894,251.00	29,911,000.00	.00	.00	.00
.00	.00	.00	547,783.03	.00	1,973,998.98
$ 12,765,637.95	$ 36,894,251.00	$ 29,911,000.00	$ 2,271,887.23	$ .00	$ 12,215,860.43
840,939.46	.00	.00	41,574.80	.00	372,867.65
$ 13,606,577.41	$ 36,894,251.00	$ 29,911,000.00	$ 2,313,462.03	$ .00	$ 12,588,728.08

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS
BUDGET FUNDS
YEAR ENDED JUNE 30, 1981

	GRANTS, STATE AID	
FUNDS AVAILABLE	TO COUNTIES	TO MUNICIPALITIES
REVENUES		
APPROPRIATION ALLOTMENTS	$ 11,917,013.00	$ 13,517,000.00
GRANTS FROM U. S. GOVERNMENT	.00	.00
GRANTS FROM COUNTIES AND CITIES	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	.00	.00
Total Revenues	$ 11,917,013.00	$ 13,517,000.00
CARRY-OVER FROM PRIOR YEAR		
TRANSFER FROM RESERVED FUND BALANCE	.00	.00
Total Funds Available	$ 11,917,013.00	$ 13,517,000.00
EXPENDITURES		
PERSONAL SERVICES	$ .00	$ .00
REGULAR OPERATING EXPENSES	2,600,000.00	4,200,000.00
TRAVEL	.00	.00
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	.00
PUBLICATIONS AND PRINTING	.00	.00
EQUIPMENT PURCHASES	.00	.00
COMPUTER CHARGES	.00	.00
REAL ESTATE RENTALS	.00	.00
TELECOMMUNICATIONS	.00	.00
PER DIEM, FEES AND CONTRACTS	.00	.00
CAPITAL OUTLAY	9,317,013.00	9,317,000.00
AUTHORITY LEASE RENTALS	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00
OTHER	.00	.00
Total Expenditures	$ 11,917,013.00	$ 13,517,000.00
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	.00	.00
	$ 11,917,013.00	$ 13,517,000.00

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1981

	HUMAN RESOURCES, DEPARTMENT OF				
HIGHWAY SAFETY, OFFICE OF	"A" DEPARTMENTAL OPERATIONS	"B" HEALTH PLANNING AND DEVELOPMENT, STATE	"C" COMMUNITY MENTAL HEALTH/MENTAL RETARDATION YOUTH SERVICES AND INSTITUTIONS	INDUSTRY AND TRADE, DEPARTMENT OF	INVESTIGATION, GEORGIA BUREAU OF
$ 120,168.00	$ 180,715,659.00	$ 376,400.00	$ 233,922,636.00	$ 9,235,684.00	$ 14,868,202.00
371,257.91	296,877,229.05	644,633.95	37,252,737.55	30,000.00	337,965.35
.00	.00	.00	.00	.00	.00
1,175.90	26,099,598.52	421.95	67,747,285.61	1,360,001.44	38,476.78
$ 492,601.81	$ 503,692,486.57	$ 1,021,455.90	$ 338,922,659.16	$ 10,625,685.44	$ 15,244,644.13
60,000.00	10,705,262.67	.00	3,271,512.00	.00	1,356.75
$ 552,601.81	$ 514,397,749.24	$ 1,021,455.90	$ 342,194,171.16	$ 10,625,685.44	$ 15,246,000.88
$ 355,039.68	$ 77,450,085.55	$ 683,910.79	$ 187,866,161.88	$ 3,409,195.34	$ 9,513,564.79
19,722.25	47,959,973.36	47,577.80	25,000,761.81	615,590.70	1,391,778.51
16,564.78	2,726,023.79	13,993.05	566,311.16	208,569.09	407,642.71
7,296.75	194,491.77	.00	617,054.58	8,426.00	293,175.41
2,577.90	1,119,858.56	5,595.87	102,393.28	322,093.48	57,797.88
3,329.13	938,994.63	864.00	2,112,186.29	59,048.43	304,378.45
10,039.16	4,695,587.20	18,538.03	1,462,251.10	53,302.58	1,807,914.10
28,914.36	3,803,864.69	65,486.19	303,503.19	206,101.61	136,372.47
15,655.44	1,944,633.09	22,643.06	1,791,725.71	129,557.62	598,604.68
26,341.61	61,902,917.99	160,862.03	2,275,107.09	164,481.43	96,206.65
.00	107,900.00	.00	3,268,921.68	.00	321,019.27
.00	.00	.00	4,930,000.00	.00	.00
.00	.00	.00	.00	.00	.00
2,243.25	310,669,694.11	3,953.75	107,100,125.73	5,352,621.80	230,594.72
$ 487,724.31	$ 513,514,024.74	$ 1,023,424.57	$ 337,396,503.50	$ 10,528,988.08	$ 15,159,049.64
64,877.50	883,724.50	(-) 1,968.67	4,797,667.66	96,697.36	86,951.24
$ 552,601.81	$ 514,397,749.24	$ 1,021,455.90	$ 342,194,171.16	$ 10,625,685.44	$ 15,246,000.88

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1981

FUNDS AVAILABLE	SUPREME COURT	COURT OF APPEALS	SUPERIOR COURTS	ADMINISTRATIVE OFFICE OF THE COURTS AND JUDICIAL ADMINISTRATIVE DISTRICTS
REVENUES				
APPROPRIATION ALLOTMENTS	$ 1,971,531.00	$ 2,183,165.00	$ 14,770,651.00	$ 1,032,300.00
GRANTS FROM U. S. GOVERNMENT	.00	.00	172,242.78	177,927.17
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	309,702.22	31,632.19	170,124.08	.00
Total Revenues	$ 2,281,233.22	$ 2,214,797.19	$ 15,113,017.86	$ 1,210,227.17
CARRY-OVER FROM PRIOR YEAR				
TRANSFER FROM RESERVED FUND BALANCE	.00	.00	1,536.89	66,751.36
Total Funds Available	$ 2,281,233.22	$ 2,214,797.19	$ 15,114,554.75	$ 1,276,978.53
EXPENDITURES				
PERSONAL SERVICES	$ 1,631,006.04	$ 1,942,084.01	$ 14,027,182.23	$ 640,123.53
REGULAR OPERATING EXPENSES	178,219.71	56,203.39	374,954.41	92,154.99
TRAVEL	21,776.61	18,605.59	345,068.04	41,945.55
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	.00	7,930.89	.00
PUBLICATIONS AND PRINTING	3,793.80	2,988.44	55,203.93	60,873.54
EQUIPMENT PURCHASES	62,345.28	65,523.44	40,803.32	7,485.87
COMPUTER CHARGES	15,487.76	.00	5,008.05	2,440.00
REAL ESTATE RENTALS	130,839.99	72,733.00	36,438.34	49,396.10
TELECOMMUNICATIONS	25,349.34	34,092.36	12,659.44	33,181.79
PER DIEM, FEES AND CONTRACTS	205,901.50	15,751.36	94,029.93	348,342.99
CAPITAL OUTLAY	.00	.00	.00	.00
AUTHORITY LEASE RENTALS	.00	.00	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00	.00
OTHER	.00	.00	.00	.00
Total Expenditures	$ 2,274,720.03	$ 2,207,981.59	$ 14,999,278.58	$ 1,275,944.36
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	6,513.19	6,815.60	115,276.17	1,034.17
	$ 2,281,233.22	$ 2,214,797.19	$ 15,114,554.75	$ 1,276,978.53

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS
BUDGET FUNDS
YEAR ENDED JUNE 30, 1981

JUDICIAL SYSTEM

APPELLATE COURT REPORTS	COURT REPORTING OF THE JUDICIAL COUNCIL, BOARD OF	INDIGENT DEFENSE COUNCIL, GEORGIA	JUDICIAL QUALIFICATIONS COMMISSION	JUSTICE COURTS TRAINING COUNCIL, GEORGIA	JUVENILE COURT JUDGES, COUNCIL OF
$ 175,000.00	$ 12,293.00	$ 343,805.00	$ 56,000.00	$ 11,000.00	$ 87,500.00
.00	.00	39,384.58	.00	.00	440,103.75
.00	.00	.00	.00	.00	.00
.00	16,333.38	.00	.00	12,101.63	.00
$ 175,000.00	$ 28,626.38	$ 383,189.58	$ 56,000.00	$ 23,101.63	$ 527,603.75
.00	.00	54,251.00	.00	.00	.00
$ 175,000.00	$ 28,626.38	$ 437,440.58	$ 56,000.00	$ 23,101.63	$ 527,603.75
$ .00	$ 13,278.02	$ 63,892.19	$ 12,493.50	$ .00	$ 81,150.47
81.95	3,195.69	8,098.06	2,041.58	6,774.31	19,864.30
.00	402.83	1,701.90	1,975.75	.00	5,656.09
.00	.00	.00	.00	.00	.00
172,424.58	3,091.18	5,365.42	2,991.93	6,252.74	818.91
.00	.00	1,970.00	.00	.00	59,858.00
.00	2,145.00	.00	.00	.00	2,870.00
.00	1,894.35	8,369.05	2,426.01	.00	6,592.54
.00	762.96	4,608.83	1,120.31	97.00	3,197.95
.00	3,856.35	331,767.17	14,476.52	9,977.58	347,595.49
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
$ 172,506.53	$ 28,626.38	$ 425,772.62	$ 37,525.60	$ 23,101.63	$ 527,603.75
2,493.47	.00	11,667.96	18,474.40	.00	.00
$ 175,000.00	$ 28,626.38	$ 437,440.58	$ 56,000.00	$ 23,101.63	$ 527,603.75

STATEMENT OF FUNDS AVAILABLE OVER EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1981

	LABOR, DEPARTMENT OF	
FUNDS AVAILABLE	"A" INSPECTION DIVISION	"B" BASIC EMPLOYMENT, WORK INCENTIVE, CORRECTIONAL SERVICES AND COMPREHENSIVE EMPLOYMENT AND TRAINING
REVENUES		
APPROPRIATION ALLOTMENTS	$ 709,859.00	$ 2,626,287.00
GRANTS FROM U. S. GOVERNMENT	.00	141,005,395.67
GRANTS FROM COUNTIES AND CITIES	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	.00	88,063.97
Total Revenues	$ 709,859.00	$ 143,719,746.64
CARRY-OVER FROM PRIOR YEAR		
TRANSFER FROM RESERVED FUND BALANCE	.00	1,693,732.58
Total Funds Available	$ 709,859.00	$ 145,413,479.22
EXPENDITURES		
PERSONAL SERVICES	$ 553,659.86	$ 48,807,599.52
REGULAR OPERATING EXPENSES	10,958.34	4,268,521.99
TRAVEL	91,060.58	1,395,515.46
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	7,708.78
PUBLICATIONS AND PRINTING	5,856.45	9,284.35
EQUIPMENT PURCHASES	3,147.15	2,166,756.46
COMPUTER CHARGES	.00	920,131.68
REAL ESTATE RENTALS	7,590.96	2,357,343.75
TELECOMMUNICATIONS	6,029.00	1,306,407.02
PER DIEM, FEES AND CONTRACTS	50.40	1,194,591.42
CAPITAL OUTLAY	.00	30,825.90
AUTHORITY LEASE RENTALS	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00
OTHER	.00	77,543,404.65
Total Expenditures	$ 678,352.74	$ 140,008,090.98
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	31,506.26	5,405,388.24
	$ 709,859.00	$ 145,413,479.22

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1981

		OFFENDER REHABILITATION, DEPARTMENT OF			
LAW, DEPARTMENT OF	MEDICAL ASSISTANCE, DEPARTMENT OF	"A" OFFENDER REHABILITATION, DEPARTMENT OF	"B" PARDONS AND PAROLES, BOARD OF	PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION	PUBLIC SAFETY, DEPARTMENT OF
$ 3,655,670.00	$ 175,671,693.00	$ 117,553,942.00	$ 4,299,225.00	$ 30,000.00	$ 40,668,433.52
.00	378,059,037.50	2,480,484.37	463,913.26	370,004.02	1,307,805.86
.00	.00	.00	.00	.00	.00
325,315.52	15,719,237.65	1,997,607.77	51,385.33	101,641,855.58	1,640,735.39
$ 3,980,985.52	$ 569,449,968.15	$ 122,032,034.14	$ 4,814,523.59	$ 102,041,859.60	$ 43,616,974.77
.00	44,133,161.58	414,482.89	.00	45,292,697.61	14,254.00
$ 3,980,985.52	$ 613,583,129.73	$ 122,446,517.03	$ 4,814,523.59	$ 147,334,557.21	$ 43,631,228.77
$ 3,134,462.67	$ 5,159,497.15	$ 61,693,064.47	$ 4,108,402.00	$ 3,056,114.71	$ 29,271,613.13
191,422.85	234,347.08	13,037,505.41	112,402.81	92,067.52	7,155,089.23
118,733.17	109,674.08	587,418.23	238,425.73	47,389.75	198,458.00
.00	.00	394,993.95	.00	.00	1,163,590.08
46,536.47	84,305.94	139,656.20	15,404.79	126,683.70	1,032,656.33
18,287.68	24,816.00	2,169,753.75	36,479.74	18,002.74	531,018.32
139.45	7,002,139.34	451,471.70	1,821.77	1,222,346.26	1,760,506.13
293,480.00	286,834.66	918,766.33	111,166.99	201,780.29	63,232.40
76,588.49	200,754.91	780,534.04	93,275.66	71,135.68	675,884.40
41,288.46	6,616,818.84	2,450,947.00	30,649.94	4,935,978.51	579,422.88
.00	.00	22,763,593.10	.00	.00	25,461.00
.00	.00	840,000.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
53,192.11	558,453,968.18	15,013,241.82	36,370.00	88,411,821.12	726,212.20
$ 3,974,131.35	$ 578,173,156.18	$ 121,240,946.00	$ 4,784,399.43	$ 98,183,320.28	$ 43,183,144.10
6,854.17	35,409,973.55	1,205,571.03	30,124.16	49,151,236.93	448,084.67
$ 3,980,985.52	$ 613,583,129.73	$ 122,446,517.03	$ 4,814,523.59	$ 147,334,557.21	$ 43,631,228.77

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1981

FUNDS AVAILABLE	PUBLIC SERVICE COMMISSION	REVENUE, DEPARTMENT OF
REVENUES		
APPROPRIATION ALLOTMENTS	$ 3,228,212.00	$ 31,669,134.00
GRANTS FROM U. S. GOVERNMENT	69,553.79	79.48
GRANTS FROM COUNTIES AND CITIES	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	.00	44,005,453.23
Total Revenues	$ 3,297,765.79	$ 75,674,666.71
CARRY-OVER FROM PRIOR YEAR		
TRANSFER FROM RESERVED FUND BALANCE	20,300.01	00
Total Funds Available	$ 3,318,065.80	$ 75,674,666.71
EXPENDITURES		
PERSONAL SERVICES	$ 2,397,202.71	$ 18,086,713.70
REGULAR OPERATING EXPENSES	183,760.42	697,868.25
TRAVEL	117,697.37	693,881.77
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	6,571.26
PUBLICATIONS AND PRINTING	6,501.45	1,083,029.99
EQUIPMENT PURCHASES	37,976.76	340,625.58
COMPUTER CHARGES	9,054.15	4,698,316.16
REAL ESTATE RENTALS	146,259.92	957,426.81
TELECOMMUNICATIONS	65,170.49	338,979.22
PER DIEM, FEES AND CONTRACTS	300,146.15	40,863,840.70
CAPITAL OUTLAY	.00	.00
AUTHORITY LEASE RENTALS	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00
OTHER	.00	7,744,497.01
Total Expenditures	$ 3,263,769.42	$ 75,511,750.45
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	54,296.38	162,916.26
	$ 3,318,065.80	$ 75,674,666.71

(*) Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the Agencies.

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1981

SECRETARY OF STATE					
"A" SECRETARY OF STATE	"B" REAL ESTATE COMMISSION	SUBSEQUENT INJURY TRUST FUND	TRANSPORTATION, DEPARTMENT OF	VETERANS SERVICE, STATE DEPARTMENT OF	WORKERS' COMPENSATION, STATE BOARD OF
$ 11,170,253.00	$ 799,981.00	$ .00	$ 387,612,998.00	$ 9,554,652.00	$ 3,537,664.00
146,244.83	.00	.00	121,044,189.36	2,287,238.36	.00
.00	.00	.00	4,397,329.21	.00	.00
76,064.51	3,358.85	135,904.33	10,460,262.84	.00	14,486.51
$ 11,392,562.34	$ 803,339.85	$ 135,904.33	$ 523,514,779.41	$ 11,841,890.36	$ 3,552,150.51
3,128.72	.00	.00	456,035,638.60	.00	.00
$ 11,395,691.06	$ 803,339.85	$ 135,904.33	$ 979,550,418.01	$ 11,841,890.36	$ 3,552,150.51
$ 6,368,782.22	$ 409,660.73	$ 82,778.18	$ 112,000,099.43	$ 2,635,773.32	$ 2,771,435.33
1,276,010.15	159,666.85	7,134.36	41,152,410.97	82,131.74	94,760.49
160,052.77	8,666.76	8,558.24	1,357,562.97	75,748.44	48,375.41
32,967.93	9,949.00	.00	971,161.61	.00	.00
324,519.43	26,505.63	1,180.33	601,731.13	20,552.41	42,764.14
79,273.89	1,827.47	637.80	2,213,124.71	.00	25,909.94
387,651.47	51,494.33	187.42	1,094,806.34	54.88	101,073.54
347,514.32	27,300.00	6,500.04	942,959.00	120,276.60	217,970.28
186,645.66	12,578.08	2,452.96	1,130,534.68	50,537.98	59,891.49
401,062.37	67,575.01	26,479.00	7,644,850.38	5,327.56	77,068.99
.00	.00	.00	451,960,672.99	.00	.00
1,273,667.00	.00	.00	24,948,876.50	.00	.00
.00	.00	.00	3,729,773.38	.00	.00
300,906.91	.00	.00	11,151,348.73	8,817,017.51	49,759.32
$ 11,139,054.12	$ 775,223.86	$ 135,908.33	$ 660,899,912.82	$ 11,807,420.44	$ 3,489,008.93
256,636.94	28,115.99	(-) 4.00	318,650,505.19	34,469.92	63,141.58
$ 11,395,691.06	$ 803,339.85	$ 135,904.33	$ 979,550,418.01	$ 11,841,890.36	$ 3,552,150.51

STATE UNITS

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND

ADMINISTRATIVE SERVICES, DEPARTMENT OF			
Rents and Maintenance Expense			
Rents (Other Than Real Estate)		$ 10,300,124.75	
Utilities			
Power, Water and Natural Gas		20,331.62	
Workers' Compensation			
Workers' Compensation and Indemnities		3,500,000.00	
Payments to Department of Administrative Services Fiscal Administration			
Computer Charges		2,243,396.00	
Direct Payments to Georgia Building Authority For Operations			
Motor Vehicle Equipment Purchases		55,000.00	
Direct Payments to Georgia Building Authority For Capital Outlay			
Per Diem, Fees and Contracts			
Contracts		6,706,107.00	
Direct Payments to Georgia Building Authority For Authority Lease Rentals			
Authority Lease Rentals		850,000.00	
Direct Payments to Georgia Building Authority For Floyd Buildings Operations			
Per Diem, Fees and Contracts			
Contracts		200,000.00	
Telephone Billings			
Telecommunications		21,039,911.59	
Materials for Resale			
Supplies and Materials		5,717,570.16	
Public Safety Officers Indemnity Fund			
Workers' Compensation and Indemnities		875,860.00	
Unemployment Compensation Reserve			
Workers' Compensation and Indemnities		1,731,595.68	$ 53,239,896.80
AGRICULTURE, DEPARTMENT OF			
Market Bulletin Postage			
Supplies and Materials		$ 362,400.00	
Purchase of Bait and Airplane Contracts			
Per Diem, Fees and Contracts			
Contracts		359,040.00	
Athens Veterinary Laboratory Contract			
Per Diem, Fees and Contracts			
Contracts		368,836.00	
Tifton Veterinary Laboratory Contract			
Per Diem, Fees and Contracts			
Contracts		659,023.00	
Poultry Veterinary Diagnostic Laboratories in Canton, Dalton, Douglas, Oakwood, Royston, Statesboro and Tifton			
Per Diem, Fees and Contracts			
Contracts		787,000.00	
Veterinary Fees			
Per Diem, Fees and Contracts			
Per Diem and Fees		510,211.50	
Research Contract with Georgia Institute of Technology			
Per Diem, Fees and Contracts			
Contracts		240,000.00	
Contract with University of Georgia to Study Avian Disease			
Per Diem, Fees and Contracts			
Contracts		215,938.00	
Indemnities			
Workers' Compensation and Indemnities		71,122.36	
Advertising Contract			
Per Diem, Fees and Contracts			
Contracts		95,000.00	
Direct Payments to Georgia Agrirama Development Authority for Operations			
Per Diem, Fees and Contracts			
Contracts		241,865.00	
Repairs to Major and Minor Markets			
Repairs and Maintenance	$ 196,777.64		
Per Diem, Fees and Contracts			
Per Diem and Fees	1,901.81	198,679.45	4,109,115.31
COMMUNITY AFFAIRS, DEPARTMENT OF			
"A" COMMUNITY AFFAIRS, DEPARTMENT OF			
Capital Felony Expenses			
Grants to Counties, Cities and Civil Divisions	$ 1,380.16		
Grants to Area Planning and Development Commissions			
Grants to Counties, Cities and Civil Divisions	1,350,000.00		

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued				
COMMUNITY AFFAIRS, DEPARTMENT OF continued				
"A" COMMUNITY AFFAIRS, DEPARTMENT OF continued				
HUD 701 Planning Grants				
Grants to Counties, Cities and Civil Divisions		$ 538,117.00		
Local Assistance Grants				
Grants to Counties, Cities and Civil Divisions		200,000.00		
Appalachian Regional Commission Assessment				
Other Expenditures		166,274.00		
Coastal Plains Regional Commission Assessment				
Other Expenditures		49,800.14	$ 2,305,571.30	
"B" CRIME COMMISSION, STATE				
LEAA Action Local				
Grants to Counties, Cities and Civil Divisions		$(-) 16,163.16		
LEAA Action State				
Grants to Counties, Cities and Civil Divisions		178.90		
LEAA Planning				
Grants to Counties, Cities and Civil Divisions		(-) 39,523.31		
LEAA Juvenile Justice				
Grants to Counties, Cities and Civil Divisions		132,475.00		
LEAA Discretionary				
Grants to Counties, Cities and Civil Divisions		277,067.60		
LEAA Action Carry Forward Fiscal Year 1978				
Grants to Counties, Cities and Civil Divisions		(-) 130,233.56		
LEAA Action Carry Forward Fiscal Year 1979				
Grants to Counties, Cities and Civil Divisions		916,880.90		
LEAA Action Carry Forward Fiscal Year 1980				
Grants to Counties, Cities and Civil Divisions		2,985,860.18		
LEAA Juvenile Justice Carry Forward Fiscal Year 1976				
Grants to Counties, Cities and Civil Divisions		241,000.00		
LEAA Juvenile Justice Carry Forward Fiscal Year 1978				
Grants to Counties, Cities and Civil Divisions		(-) 222,424.97		
LEAA Juvenile Justice Carry Forward Fiscal Year 1979				
Grants to Counties, Cities and Civil Divisions		115,422.73		
LEAA Juvenile Justice Carry Forward Fiscal Year 1980				
Grants to Counties, Cities and Civil Divisions		970,077.00	5,230,617.31	$ 7,536,188.61
CONSERVATION:				
FORESTRY COMMISSION, GEORGIA				
Contractual Research				
Per Diem, Fees and Contracts				
Contracts			$ 448,833.97	
Ware County Grant				
Grants to Counties, Cities and Civil Divisions			60,000.00	
Wood Energy Program				
Personal Services				
Salaries and Wages	$ 94,798.75			
Employer's Contributions for:				
F.I.C.A.	6,042.61			
Retirement	12,142.25			
Health Insurance	4,561.96			
Personal Liability Insurance	18.00	$ 117,563.57		
Other Costs				
Motor Vehicle Expenses	$ 7,875.33			
Supplies and Materials	39,412.72			
Repairs and Maintenance	14,735.23			
Power, Water and Natural Gas	32.16			
Rents (Other Than Real Estate)	1,507.00			
Insurance and Bonding	695.00			
Assessments by Merit System	262.20			
Other Expenditures	671.99	65,191.63		
Travel		4,481.55		
Publications and Printing		16,727.67		
Equipment Purchases		223,912.73		

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued

CONSERVATION: continued				
FORESTRY COMMISSION, GEORGIA continued				
Wood Energy Program continued				
Computer Charges		$ 2,530.00		
Telecommunications		1,202.83		
Per Diem, Fees and Contracts				
Per Diem and Fees	$ 11,742.18			
Contracts	2,293,500.00	2,305,242.18	$ 2,736,852.16	$ 3,245,686.13
NATURAL RESOURCES, DEPARTMENT OF				
Postage				
Supplies and Materials			$ 277,090.92	
Land and Water Conservation Grants				
Grants to Counties, Cities and Civil Divisions			3,150,899.28	
Recreation Grants				
Grants to Counties, Cities and Civil Divisions			520,450.00	
Young Adult Conservation Corps and Youth Conservation Corps Grants				
Grants to Counties, Cities and Civil Divisions			290,204.00	
Water and Sewer Grants				
Grants to Counties, Cities and Civil Divisions			5,794,000.00	
Solid Waste Grants				
Grants to Counties, Cities and Civil Divisions			1,600,000.00	
Contract with U. S. Geological Survey for Ground Water Resources Survey				
Per Diem, Fees and Contracts				
Contracts			212,775.00	
Contract with U. S. Geological Survey for Topographic Maps				
Per Diem, Fees and Contracts				
Contracts			125,000.00	
Capital Outlay - Hatchery Renovation				
Capital Outlay			6,987.39	
Capital Outlay - Repairs and Maintenance				
Capital Outlay			2,141,789.29	
Capital Outlay - Shop Stock				
Capital Outlay			249,954.01	
Capital Outlay - Heritage Trust				
Capital Outlay			389,652.98	
Cost of Material for Resale				
Supplies and Materials			733,646.85	
Payments to Lake Lanier Islands Development Authority for Operations				
Per Diem, Fees and Contracts				
Contracts			486,889.00	
Payments to Lake Lanier Islands Development Authority for Capital Outlay				
Extraordinary Expenditures			395,000.00	
Contract - Special Olympics, Inc.				
Per Diem, Fees and Contracts				
Contracts			121,000.00	
Payments to Stone Mountain Memorial Association				
Per Diem, Fees and Contracts				
Contracts			1,007,000.00	
Georgia Sports Hall of Fame				
Per Diem, Fees and Contracts				
Contracts			50,000.00	
Historic Preservation Grants				
Grants to Counties, Cities and Civil Divisions		$ 470,311.00		
Per Diem, Fees and Contracts				
Contracts		479,045.00	949,356.00	
Fluoridation Grants				
Grants to Counties, Cities and Civil Divisions			441,823.00	18,943,517.72
DEFENSE, DEPARTMENT OF				
National Guard Units Grants				
Grants to Counties, Cities and Civil Divisions			$ 300,000.00	
Georgia Military Inscitute Grant				
Grants to Counties, Cities and Civil Divisions			18,000.00	
Civil Air Patrol Contract				
Per Diem, Fees and Contracts				
Contracts			40,000.00	

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued

DEFENSE, DEPARTMENT OF continued				
Local Civil Defense Organizations Grants				
Grants to Counties, Cities and Civil Divisions			$ 14,058.51	$ 372,058.51
EDUCATION:				
EDUCATION, DEPARTMENT OF				
"A" EDUCATION, DEPARTMENT OF				
Utilities				
Power, Water and Natural Gas		$ 334,883.56		
APEG Grants:				
Salaries of Instructional Personnel (Sec. 10(a) (1) and 10(a) (2))				
Grants to Counties, Cities and Civil Divisions	$ 488,222,926.02			
Salaries of Instructional Personnel (Sec. 5)				
Grants to Counties, Cities and Civil Divisions	78,012,113.58			
Salaries of Instructional Personnel (Sec. 7)				
Grants to Counties, Cities and Civil Divisions	18,245,673.43			
Salaries of Student Supportive Personnel (Sec. 20 (a))				
Grants to Counties, Cities and Civil Divisions	21,868,[illegible].93			
Salaries of Administrative and Supervisory Personnel (Sec. 21)				
Grants to Counties, Cities and Civil Divisions	57,872,767.52			
Special Education Leadership Personnel (Sec. 21(c) (2))				
Grants to Counties, Cities and Civil Divisions	2,319,464.96			
Instructional Media (Sec. 13)				
Grants to Counties, Cities and Civil Divisions	17,474,538.03			
Instructional Equipment (Sec. 14)				
Grants to Counties, Cities and Civil Divisions	694,192.35			
Maintenance and Operation (Sec. 15)				
Grants to Counties, Cities and Civil Divisions	79,530,008.21			
Sick and Personal Leave (Sec. 16)				
Grants to Counties, Cities and Civil Divisions	5,461,368.75			
Travel (Sec. 17)				
Grants to Counties, Cities and Civil Divisions	925,589.01			
Pupil Transportation - Regular (Sec. 25)				
Grants to Counties, Cities and Civil Divisions	51,698,310.89			
Pupil Transportation - Kindergarten (Sec. 25)				
Grants to Counties, Cities and Civil Divisions	2,488,953.27			
Pupil Transportation - Special (Sec. 25)				
Grants to Counties, Cities and Civil Divisions	6,345,029.84			
Isolated Schools				
Grants to Counties, Cities and Civil Divisions	284,062.39	831,443,791.20		
Non-APEG Grants:				
Education of Children of Low-Income Families				
Grants to Counties, Cities and Civil Divisions	$ 87,587,368.72			
Teacher Retirement				
Grants to Counties, Cities and Civil Divisions	52,735,566.32			
Instructional Services for the Handicapped				
Grants to Counties, Cities and Civil Divisions	19,835,244.83			
Preparation of Professional Personnel in Education of Handicapped Children				
Grants to Counties, Cities and Civil Divisions	69,506.00			
Tuition for the Multihandicapped				
Grants to Counties, Cities and Civil Divisions	1,232,671.31			

REGULAR BUDGET FUND continued

EDUCATION: continued
EDUCATION, DEPARTMENT OF continued
"A" EDUCATION, DEPARTMENT OF continued
Non-APEG Grants: continued

Severely Emotionally Disturbed Grants to Counties, Cities and Civil Divisions	$ 14,036,377.88
Compensatory Education Grants to Counties, Cities and Civil Divisions	12,746,747.08
High School Program Grants to Counties, Cities and Civil Divisions	24,213,730.69
Vocational Research and Curriculum Grants to Counties, Cities and Civil Divisions	794,507.41
Adult Education Grants to Counties, Cities and Civil Divisions	3,546,921.31
Area Vocational Technical Schools Grants to Counties, Cities and Civil Divisions	42,764,878.21
Career Education Grants to Counties, Cities and Civil Divisions	259,676.00
Junior College Vocational Program Grants to Counties, Cities and Civil Divisions	1,123,718.51
Quick Start Program Grants to Counties, Cities and Civil Divisions	2,721,481.40
Comprehensive Employment and Training Grants to Counties, Cities and Civil Divisions	3,600,417.97
School Library Resources and Other Materials Grants to Counties, Cities and Civil Divisions	3,894,624.50
Salaries and Travel of Public Librarians Grants to Counties, Cities and Civil Divisions	3,523,658.48
Public Library Materials Grants to Counties, Cities and Civil Divisions	3,085,192.00
Talking Book Centers Grants to Counties, Cities and Civil Divisions	638,495.00
Public Library Maintenance and Operation Grants to Counties, Cities and Civil Divisions	2,171,600.00
Public Library Construction Grants to Counties, Cities and Civil Divisions	3,535,836.00
School Lunch (Federal) Grants to Counties, Cities and Civil Divisions	96,917,202.85
School Lunch (State) Grants to Counties, Cities and Civil Divisions	14,800,000.00
Supplementary Education Centers and Services Grants to Counties, Cities and Civil Divisions	2,657,195.07
Staff Development Grants to Counties, Cities and Civil Divisions	949,831.80
Supervision and Assessment of Students and Beginning Teachers and Performance Based Certification Grants to Counties, Cities and Civil Divisions	2,818,988.10
Cooperative Educational Service Agencies Grants to Counties, Cities and Civil Divisions	3,419,384.84
Superintendents' Salaries Grants to Counties, Cities and Civil Divisions	4,164,613.50
Competency-Based High School Graduation Requirements Grants to Counties, Cities and Civil Divisions	255,000.00

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued

EDUCATION: continued				
EDUCATION, DEPARTMENT OF continued				
"A" EDUCATION, DEPARTMENT OF continued				
Non-APEG Grants: continued				
Instructional Aides				
Grants to Counties, Cities and Civil Divisions	$ 8,528,725.76			
Teacher Health Insurance				
Grants to Counties, Cities and Civil Divisions	30,908,538.43			
Special Projects				
Grants to Counties, Cities and Civil Divisions	252,389.00			
Regional ITV Projects				
Grants to Counties, Cities and Civil Divisions	99,999.99			
Indo-China Refugee				
Grants to Counties, Cities and Civil Divisions	30,923.50			
Nutritional Education				
Grants to Counties, Cities and Civil Divisions	150,000.00			
Basic Skills				
Grants to Counties, Cities and Civil Divisions	98,733.00			
Capital Outlay (Under 32-648a)				
Grants to Counties, Cities and Civil Divisions	17,998,722.90			
Grants to Local School Systems for Educational Purposes (Act 562)				
Grants to Counties, Cities and Civil Divisions	75,000,000.00			
Salaries of Extended Pre-School Personnel				
Grants to Counties, Cities and Civil Divisions	7,763,064.00			
Area Vocational Technical School Construction				
Grants to Counties, Cities and Civil Divisions	10,995,000.00			
Transition Program for Refugee Children				
Grants to Counties, Cities and Civil Divisions	147,697.00			
Educational Services for Cuban and Haitian Children				
Grants to Counties, Cities and Civil Divisions	27,529.00	$ 562,101,758.36	$1,393,880,433.12	
"B" INSTITUTIONS				
Utilities				
Power, Water and Natural Gas			990,957.94	$1,394,871,391.06
PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM - EXPENSE FUND				
Payments to Employees' Retirement System				
Grants to Counties, Cities and Civil Divisions			$ 147,335.00	
Employer Contributions				
Grants to Counties, Cities and Civil Divisions			11,218,100.00	11,365,435.00
REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF				
"A" RESIDENT INSTRUCTION AND UNIVERSITY SYSTEM INSTITUTIONS				
Teachers' Retirement				
Grants to Counties, Cities and Civil Divisions		$ 39,728,794.87		
Grants to Colleges				
Grants to Counties, Cities and Civil Divisions		396,262,444.00	$ 435,991,238.87	
"B" REGENTS' CENTRAL OFFICE				
Southern Regional Education Board				
Payments				
Per Diem, Fees and Contracts				
Contracts		$ 3,047,650.00		
Scholarships				
Tuition and Scholarships		619,659.33		
Regents Opportunity Grants				
Per Diem, Fees and Contracts				
Contracts		500,000.00		

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued

EDUCATION: continued			
REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF continued			
"B" REGENTS' CENTRAL OFFICE continued			
Grants to Colleges			
Grants to Counties, Cities and Civil Divisions	$ 5,612,453.74		
Rental Payments to Georgia Military College			
Per Diem, Fees and Contracts Contracts	190,000.00	$ 9,969,763.07	$ 445,961,001.94
STUDENT FINANCE COMMISSION, GEORGIA			
Payment of Interest and Fees			
Tuition and Scholarships		$ 601,000.00	
Guaranteed Educational Loans			
Tuition and Scholarships		2,043,250.00	
Tuition and Equalization Grants			
Tuition and Scholarships		9,110,027.00	
Student Incentive Grants			
Tuition and Scholarships		2,166,950.00	
Law Enforcement Personnel Dependents' Grants			
Tuition and Scholarships		20,000.00	
North Georgia College ROTC Grants			
Tuition and Scholarships		127,500.00	14,068,727.00
TEACHERS' RETIREMENT SYSTEM - EXPENSE FUND			
Postage			
Supplies and Materials		$ 52,531.23	
Floor Fund for Local Retirement Systems			
Grants to Counties, Cities and Civil Divisions		892,000.00	
Employer Contributions			
Grants to Counties, Cities and Civil Divisions		131,961.05	1,076,492.28
EMPLOYEES' RETIREMENT SYSTEM - ADMINISTRATIVE EXPENSE FUND			
Postage			
Supplies and Materials			44,150.65
GOVERNOR, OFFICE OF THE:			
GOVERNOR'S OFFICE			
Mansion Allowance			
Other Expenditures		$ 40,000.00	
Intern Stipends and Travel			
Other Expenditures	$ 507,322.58		
Travel	460.45	507,783.03	547,783.03
PLANNING AND BUDGET, OFFICE OF			
Art Grants - State Funds			
Grants to Counties, Cities and Civil Divisions		$ 1,142,805.36	
Art Grants - Federal Funds			
Grants to Counties, Cities and Civil Divisions		674,314.71	
Art Grants - Donations			
Grants to Counties, Cities and Civil Divisions		57,778.91	
Art Grants - Governor's Emergency Fund			
Grants to Counties, Cities and Civil Divisions		99,100.00	1,973,998.98
HIGHWAY SAFETY, OFFICE OF			
Postage			
Supplies and Materials			2,243.25
HUMAN RESOURCES, DEPARTMENT OF			
"A" DEPARTMENTAL OPERATIONS			
Utilities			
Power, Water and Natural Gas	$ 702,424.31		
Postage			
Supplies and Materials	920,805.12		
Grants for Regional Prenatal and Postnatal Care Programs			
Grants to Counties, Cities and Civil Divisions	3,239,000.00		
Crippled Children Benefits			
Direct Benefits - Medical Care and Public Assistance	4,076,351.54		
Kidney Disease Benefits			
Direct Benefits - Medical Care and Public Assistance	499,399.84		

REGULAR BUDGET FUND continued

HUMAN RESOURCES, DEPARTMENT OF continued
"A" DEPARTMENTAL OPERATIONS continued

Cancer Control Benefits		
Direct Benefits - Medical Care and Public Assistance		$ 2,563,358.00
Benefits for Medically Indigent High Risk Pregnant Women and Their Infants		
Direct Benefits - Medical Care and Public Assistance		3,571,121.66
Family Planning Benefits		
Direct Benefits - Medical Care and Public Assistance		291,337.14
Benefits for Midwifery Program		
Direct Benefits - Medical Care and Public Assistance		142,846.00
Grants for DeKalb County Mental Retardation Project		
Grants to Counties, Cities and Civil Divisions		128,338.00
Grants for Chatham County Mental Retardation Project		
Grants to Counties, Cities and Civil Divisions		92,799.99
Grant-in-Aid to Counties		
Grants to Counties, Cities and Civil Divisions		24,895,264.52
Work Incentive Benefits		
Direct Benefits - Medical Care and Public Assistance		610,293.11
Grants to Fulton County for 24-hour Emergency Social Services		
Grants to Counties, Cities and Civil Divisions		146,079.00
Benefits for Child Care		
Direct Benefits - Medical Care and Public Assistance		8,231,281.73
Homemaker Meals		
Grants to Counties, Cities and Civil Divisions		91,018.18
Chatham County Homemaker Project		
Grants to Counties, Cities and Civil Divisions		415,410.71
Douglas County Homemaker Project		
Grants to Counties, Cities and Civil Divisions		112,243.41
Fulton County Homemaker Project		
Grants to Counties, Cities and Civil Divisions		261,412.00
Grants for Nephrology Centers		
Grants to Counties, Cities and Civil Divisions		337,830.85
Case Services		
Direct Benefits - Medical Care and Public Assistance		18,005,418.77
E.S.R.P. Case Services		
Direct Benefits - Medical Care and Public Assistance		65,614.72
SSI - Supplement Benefits		
Direct Benefits - Medical Care and Public Assistance		31,520.00
AFDC Benefits		
Direct Benefits - Medical Care and Public Assistance		151,123,180.87
Local Services Benefits Payments Grants		
Grants to Counties, Cities and Civil Divisions		48,198,906.50
Grants to Counties for Social Services		
Grants to Counties, Cities and Civil Divisions		39,528,593.39
Contract for the Purchase of Clotting Factor for the Hemophilia Program		
Per Diem, Fees and Contracts		
Contracts		100,000.00
Institutional Repairs and Maintenance		
Per Diem, Fees and Contracts		
Per Diem and Fees	$ 54,278.76	
Contracts	802,836.91	857,115.67
Contract with Emory University for Arthritis Research		
Per Diem, Fees and Contracts		
Contracts		178,160.00
Grant for Epilepsy Program		
Per Diem, Fees and Contracts		
Contracts		50,000.00

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued

HUMAN RESOURCES, DEPARTMENT OF continued		
"A" DEPARTMENTAL OPERATIONS continued		
Grant to Grady Hospital for Cystic Fibrosis Program		
Grants to Counties, Cities and Civil Divisions	$ 40,000.00	
Contract - Georgia Advocacy Program		
Per Diem, Fees and Contracts		
Contracts	200,000.00	
Grant for Teenage Pregnancy Prevention Program		
Grants to Counties, Cities and Civil Divisions	249,968.86	
Contract - Cancer Research at Emory		
Per Diem, Fees and Contracts		
Contracts	100,000.00	
Grants to Counties for Metabolic Disorders Screening and Testing		
Grants to Counties, Cities and Civil Divisions	40,000.00	
Contract for Scoliosis Screening		
Per Diem, Fees and Contracts		
Contracts	20,000.00	
Contract - Macon-Bibb County Hospital Authority		
Per Diem, Fees and Contracts		
Contracts	550,000.00	$ 310,669,694.11
"B" HEALTH PLANNING AND DEVELOPMENT, STATE		
Postage		
Supplies and Materials		3,953.75
"C" COMMUNITY MENTAL HEALTH/MENTAL RETARDATION YOUTH SERVICES AND INSTITUTIONS		
Utilities		
Power, Water and Natural Gas	$ 10,002,270.68	
Postage		
Supplies and Materials	181,205.51	
Grants to County-Owned Detention Centers		
Grants to Counties, Cities and Civil Divisions	535,000.00	
Drug Abuse Contracts		
Per Diem, Fees and Contracts		
Contracts	710,029.25	
Day Care Centers for the Mentally Retarded		
Per Diem, Fees and Contracts		
Contracts	36,904,309.96	
MR Day Care Center Motor Vehicle Purchases		
Motor Vehicle Equipment Purchases	572,221.05	
Developmental Disability Services Chiefs		
Grants to Counties, Cities and Civil Divisions	642,365.86	
Group Homes for the Mentally Retarded		
Grants to Counties, Cities and Civil Divisions	3,058,732.28	
Supportive Living Staff		
Grants to Counties, Cities and Civil Divisions	834,376.97	
Supportive Living Benefits		
Grants to Counties, Cities and Civil Divisions	1,468,233.96	
Georgia State Foster Grandparent/Senior Companion Program		
Per Diem, Fees and Contracts		
Contracts	509,000.00	
Community Residential Services Staff		
Grants to Counties, Cities and Civil Divisions	1,267,452.28	
Community Residential Services		
Grants to Counties, Cities and Civil Divisions	1,721,918.56	
Community Mental Health Center Services		
Grants to Counties, Cities and Civil Divisions	46,902,284.23	
Project Rescue		
Per Diem, Fees and Contracts		
Contracts	222,234.96	
Project ARC		
Per Diem, Fees and Contracts		
Contracts	120,000.00	
Uniform Alcoholism Projects		
Grants to Counties, Cities and Civil Divisions	1,437,180.45	

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued

HUMAN RESOURCES, DEPARTMENT OF continued			
"C" COMMUNITY MENTAL HEALTH/MENTAL RETARDATION YOUTH SERVICES AND INSTITUTIONS continued			
Child Care Benefits			
Grants to Counties, Cities and Civil Divisions	$ 11,309.73	$ 107,100,125.73	$ 417,773,773.59
INDUSTRY AND TRADE, DEPARTMENT OF			
Postage			
Supplies and Materials		$ 227,121.80	
Local Welcome Center Contracts			
Per Diem, Fees and Contracts			
Contracts		95,000.00	
Advertising			
Per Diem, Fees and Contracts			
Contracts		1,378,000.00	
Georgia Ports Authority - Authority Lease Rentals			
Authority Lease Rentals		2,595,000.00	
Georgia Ports Authority - General Obligation Bond Payments			
General Obligation Debt Sinking Fund		500,000.00	
Historic Chattahoochee Commission Contract			
Per Diem, Fees and Contracts			
Contracts		35,000.00	
Atlanta Council for International Visitors			
Per Diem, Fees and Contracts			
Contracts		20,000.00	
Waterway Development in Georgia			
Per Diem, Fees and Contracts			
Contracts		25,000.00	
Georgia Music Week Promotion			
Per Diem, Fees and Contracts			
Contracts		20,000.00	
Appalachian Regional Commission			
Per Diem, Fees and Contracts			
Contracts		30,000.00	
Atlanta Convention and Visitors Bureau			
Per Diem, Fees and Contracts			
Contracts		2,500.00	
Georgia World Congress Center Operating Expenses			
Per Diem, Fees and Contracts			
Contracts		350,000.00	
Southern Center for International Studies			
Per Diem, Fees and Contracts			
Contracts		25,000.00	
Carpet and Rug Institute			
Per Diem, Fees and Contracts			
Contracts		50,000.00	5,352,621.80
INVESTIGATION, GEORGIA BUREAU OF			
Evidence Purchased			
Other Expenditures		$ 187,366.41	
Postage			
Supplies and Materials		43,228.31	230,594.72
LABOR, DEPARTMENT OF			
"B" BASIC EMPLOYMENT, WORK INCENTIVE, CORRECTIONAL SERVICES AND COMPREHENSIVE EMPLOYMENT AND TRAINING			
Per Diem, Fees, and Contracts (CETA)			
Per Diem, Fees and Contracts			
Per Diem and Fees	$ 68,582.18		
Contracts	9,024.98	$ 77,607.16	
W.I.N Grants			
Direct Benefits - Medical Care and Public Assistance		471,941.94	
CETA Direct Benefits			
Direct Benefits - Medical Care and Public Assistance		76,993,855.55	77,543,404.65
LAW, DEPARTMENT OF			
Books for State Library			
Equipment Purchases			53,192.11
MEDICAL ASSISTANCE, DEPARTMENT OF			
Postage			
Supplies and Materials		$ 662,616.98	
Utilities			
Power, Water and Natural Gas		72,538.86	
Medicaid Benefits			
Direct Benefits - Medical Care and Public Assistance		475,887,740.87	

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued				
MEDICAL ASSISTANCE, DEPARTMENT OF continued				
Payments to Counties for Mental Health				
Grants to Counties, Cities and Civil Divisions			$ 7,694,370.08	
Audits Contracts				
Per Diem, Fees and Contracts Contracts			415,468.28	
Contract with Georgia Medical Care Foundation				
Per Diem, Fees and Contracts Contracts			1,427,392.99	
Medicaid Benefits Reserve (1980)				
Direct Benefits - Medical Care and Public Assistance			70,232,159.73	
Medicaid Benefits Reserve (1979)				
Direct Benefits - Medical Care and Public Assistance			1,318,771.84	
Medicaid Benefits Reserve (1978)				
Direct Benefits - Medical Care and Public Assistance			(-) 45,834.55	
Medicaid Benefits Reserve (1977)				
Direct Benefits - Medical Care and Public Assistance			(-) 362,793.00	
Medicaid Benefits Reserve (1976)				
Direct Benefits - Medical Care and Public Assistance			(-) 474,359.86	
Adult Emergency Dental Services Reserve (1980)				
Direct Benefits - Medical Care and Public Assistance			118,862.86	
Adult Emergency Dental Services Reserve (1979)				
Direct Benefits - Medical Care and Public Assistance			1,618.86	
Payments to Counties for Mental Health Reserve (1980)				
Grants to Counties, Cities and Civil Divisions			1,484,997.56	
Payments to Counties for Mental Health Reserve (1979)				
Grants to Counties, Cities and Civil Divisions			20,529.00	
Payments to Counties for Mental Health Reserve (1977)				
Grants to Counties, Cities and Civil Divisions			(-) 112.32	$ 558,453,968.18
OFFENDER REHABILITATION, DEPARTMENT OF				
"A" OFFENDER REHABILITATION, DEPARTMENT OF				
Utilities				
Power, Water and Natural Gas		$ 3,698,291.19		
Payments to Central State Hospital for Meals				
Per Diem, Fees and Contracts Contracts		1,243,559.00		
Payments to Central State Hospital for Utilities				
Per Diem, Fees and Contracts Contracts		367,156.95		
Court Costs				
Per Diem, Fees and Contracts Per Diem and Fees		183,563.36		
Inmate Release Funds				
Other Expenditures		600,267.90		
County Subsidy				
Grants to Counties, Cities and Civil Divisions		4,573,880.00		
County Subsidy for Jails				
Grants to Counties, Cities and Civil Divisions		306,100.00		
Outside Health Service Purchases				
Other Costs				
Supplies and Materials	$ 50,424.85			
Per Diem, Fees and Contracts Per Diem and Fees	1,188,363.18	1,238,788.03		
Payments to Talmadge Memorial Hospital				
Per Diem, Fees and Contracts Contracts		873,478.09		
Central Repair Fund				
Other Costs				
Repairs and Maintenance	$ 638,455.15			
Per Diem, Fees and Contracts Per Diem and Fees	37,839.20	676,294.35		
Payments to Central State Hospital for Medical Services				
Per Diem, Fees and Contracts Contracts		1,041,862.95	$ 15,013,241.82	

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued

OFFENDER REHABILITATION, DEPARTMENT OF continued				
"B" PARDONS AND PAROLES, BOARD OF				
County Subsidy for Jails				
Grants to Counties, Cities and Civil Divisions			$ 36,370.00	$ 15,049,611.82
PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION				
Postage				
Supplies and Materials			$ 102,400.00	
Federal Sub-grants to State and Local Agencies				
Grants to Counties, Cities and Civil Divisions			274,391.36	
Health Insurance Claim Payments				
Other Expenditures			88,035,029.76	88,411,821.12
PUBLIC SAFETY, DEPARTMENT OF				
Postage				
Supplies and Materials			$ 566,165.20	
Conviction Reports				
Other Expenditures			160,047.00	726,212.20
REVENUE, DEPARTMENT OF				
County Tax Officials/Retirement and FICA				
Grants to Counties, Cities and Civil Divisions			$ 555,493.14	
Grants to Counties/Appraisal Staff				
Grants to Counties, Cities and Civil Divisions			1,257,399.90	
Motor Vehicle Tag Purchases				
Supplies and Materials			4,133,999.64	
Motor Vehicle Decal Purchases				
Supplies and Materials			433,999.97	
Postage				
Supplies and Materials			1,363,604.36	7,744,497.01
SECRETARY OF STATE				
"A" SECRETARY OF STATE				
Election Expenses				
Personal Services				
Salaries and Wages	$ 17,640.35			
Employer's Contribution for: F.I.C.A.	223.59	$ 17,863.94		
Other Costs				
Motor Vehicle Expenses	$ 1.00			
Supplies and Materials	36,001.42			
Repairs and Maintenance	160.80			
Power, Water and Natural Gas	600.00			
Rents (Other Than Real Estate)	8,066.87			
Other Expenditures	43,572.85	88,402.94		
Motor Vehicle Equipment Purchases		11,780.75		
Publications and Printing		87,177.44		
Equipment Purchases		17,335.50		
Computer Charges		22,758.88		
Telecommunications		3,729.86		
Per Diem, Fees and Contracts				
Per Diem and Fees	$ 20,857.60			
Contracts	1,000.00	21,857.60	$ 270,906.91	
Postage				
Supplies and Materials			30,000.00	300,906.91
TRANSPORTATION, DEPARTMENT OF				
Mass Transit Grants				
Per Diem, Fees and Contracts				
Contracts			$ 8,195,387.68	
Harbor Maintenance Payments				
Per Diem, Fees and Contracts				
Contracts			850,000.00	
Capital Outlay - Airport Development				
Per Diem, Fees and Contracts				
Contracts			669,121.29	
Capital Outlay - Airport Operational Improvements				
Per Diem, Fees and Contracts				
Contracts			1,141,059.76	
Capital Outlay - Airport Approach Aid				
Per Diem, Fees and Contracts				
Contracts			295,780.00	11,151,348.73

REGULAR BUDGET FUND continued

VETERANS SERVICE, STATE DEPARTMENT OF		
Postage		
Supplies and Materials	$ 26,531.76	
Grants to Confederate Widows		
Direct Benefits - Medical Care and Public Assistance	996.00	
Operating Expense/Payments to Central State Hospital		
Per Diem, Fees and Contracts		
Contracts	6,077,618.75	
Operating Expense/Payments to Medical College of Georgia		
Per Diem, Fees and Contracts		
Contracts	2,671,451.00	
Regular Operating Expenses for Projects		
Repairs and Maintenance	40,420.00	$ 8,817,017.51
WORKERS' COMPENSATION, STATE BOARD OF		
Postage		
Supplies and Materials		49,759.32
		$3,149,016,415.94

REVENUE SHARING FUNDS

EDUCATION:		
EDUCATION, DEPARTMENT OF		
"A" EDUCATION, DEPARTMENT OF		
Non-APEG Grants:		
Teacher Retirement		
Grants to Counties, Cities and Civil Divisions		$ 26,100,000.00
		$3,175,116,415.94

STATE REVENUE COLLECTIONS FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
BY SPENDING UNITS

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

BY SPENDING UNITS

STATE REVENUE COLLECTIONS FUND

YEAR ENDED JUNE 30, 1981

STATE UNITS	CASH BALANCE JULY 1, 1980	TAXES, FINES AND FORFEITS
Administrative Services, Department of	$ 188,147.75	$ .00
Agriculture, Department of	210,863.44	8,850.00
Banking and Finance, Department of	.00	11,039.00
Comptroller General	209,048.87	72,184,260.10
Conservation:		
Natural Resources, Department of	12,354.75	8,215,970.44
Soil and Water Conservation Committee, State	.00	.00
Education:		
Education, Department of	1,448.00	.00
Regents of the University System of Georgia, Board of	.00	.00
Student Finance Commission, Georgia	136.37	.00
Employees' Retirement System	.00	.00
Franchise Practices Commission, Georgia	125.00	.00
Governor, Office of the:		
Planning and Budget, Office of	.00	.00
Human Resources, Department of	363,562.22	.00
Industry and Trade, Department of	222.91	.00
Investigation, Georgia Bureau of	2,590.50	22,400.00
Judicial System:		
Supreme Court	13,295.84	.00
Court of Appeals	.00	.00
Appellate Court Reports	.00	.00
Labor, Department of	61,751.13	649,110.46
Law, Department of	.00	.00
Offender Rehabilitation, Department of	38,060.30	.00
Public Safety, Department of	.00	4,494,218.00
Public Service Commission	27,884.00	.00
Revenue, Department of	24,549.68	2,906,729,715.89
Secretary of State	981.60	.00
Transportation, Department of	1,501.00	101,164.40
Workers' Compensation, State Board of	.00	.00
	$ 1,156,523.36	$ 2,992,416,728.29

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

BY SPENDING UNITS

STATE REVENUE COLLECTIONS FUND

YEAR ENDED JUNE 30, 1981

STATE REVENUE COLLECTIONS				DISBURSEMENTS	
RENTS ON INVESTMENT PROPERTIES	INTEREST EARNED	EARNINGS FROM FEES, RENTS AND SALES FOR SERVICES	TOTAL	TRANSFERS TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	CASH BALANCE JUNE 30, 1981
$ 3,836,975.14	$ 74,472,036.21	$ 1,000,125.80	$ 79,309,137.15	$ 79,352,550.03	$ 144,734.87
.00	.00	3,640,323.88	3,649,173.88	3,571,803.95	288,233.37
.00	.00	2,648,937.10	2,659,976.10	2,659,976.10	.00
.00	.00	160,441.27	72,544,701.37	72,545,062.77	208,687.47
.00	4,131.24	76,820.26	8,296,921.94	8,303,124.18	6,152.51
.00	.00	1,190.00	1,190.00	1,190.00	.00
.00	.00	10,600.00	10,600.00	12,048.00	.00
.00	39,940.24	128,266.40	168,206.64	168,206.64	.00
.00	.00	.00	.00	136.37	.00
.00	.00	2,939,000.00	2,939,000.00	2,939,000.00	.00
.00	.00	.00	.00	125.00	.00
.00	.00	2,575.00	2,575.00	2,575.00	.00
.00	.00	7,995,058.64	7,995,058.64	7,848,207.75	510,413.11
.00	.00	82,106.11	82,106.11	82,329.02	.00
.00	.00	27,367.25	49,567.25	52,157.75	.00
.00	.00	195,097.75	195,097.75	196,886.09	11,507.50
.00	.00	48,190.57	48,190.57	48,190.57	.00
.00	.00	1,515.29	1,515.29	1,515.29	.00
.00	.00	.00	649,110.46	707,861.59	3,000.00
.00	.00	20,341.33	20,341.33	20,341.33	.00
.00	.00	291,761.88	291,761.88	210,332.21	119,489.97
.00	.00	3,496,266.99	7,990,484.99	7,990,478.99	6.00
.00	.00	2,240,258.00	2,240,258.00	2,129,599.84	138,542.16
.00	336,615.42	4,386,740.56	2,911,453,071.87	2,911,457,642.06	19,979.49
.00	.00	6,701,823.21	6,701,823.21	5,779,733.48	923,071.33
.00	.00	30.00	101,194.40	91,394.90	11,300.50
.00	.00	3,459,510.12	3,459,510.12	3,459,510.12	.00
$ 3,836,975.14	$ 74,852,723.11	$ 39,754,147.41	$ 3,110,860,573.95	$ 3,109,631,979.03	$ 2,385,118.28

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

STATE OF GEORGIA

GENERAL OBLIGATION DEBT SINKING FUND

YEAR ENDED JUNE 30, 1981

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

STATE OF GEORGIA GENERAL OBLIGATION DEBT SINKING FUND

COMBINED BALANCE SHEET - ALL FUNDS

JUNE 30, 1981

ASSETS	GOVERNMENTAL FUND TYPE DEBT SERVICE	GENERAL LONG-TERM DEBT	TOTAL (Memorandum Only)
CURRENT ASSETS			
Cash in Banks	$ 31,569,740.15		$ 31,569,740.15
Amount Available in Debt Service Fund		$ 31,569,740.15	31,569,740.15
Total Current Assets	$ 31,569,740.15	$ 31,569,740.15	$ 63,139,480.30
DEFERRED ASSETS			
Funds to be provided from future Appropriations in accordance with Article VII, Section III, Paragraph I(c) of the Constitution of the State of Georgia for Retirement of Bonds (1)		497,585,259.85	497,585,259.85
Total Assets	$ 31,569,740.15	$ 529,155,000.00	$ 560,724,740.15

LIABILITIES AND FUND EQUITY	GOVERNMENTAL FUND TYPE DEBT SERVICE	GENERAL LONG-TERM DEBT	TOTAL (Memorandum Only)
LIABILITIES			
General Obligation Bonds Payable		$ 529,155,000.00	$ 529,155,000.00
FUND EQUITY			
Fund Balance			
Unreserved			
Designated for Debt Service	$ 31,569,740.15		31,569,740.15
Total Liabilities and Fund Equity	$ 31,569,740.15	$ 529,155,000.00	$ 560,724,740.15

Note: (1) The $497,585,259.85 shown above is only that portion of the appropriations to be provided in future periods to offset the principal of outstanding bonded indebtedness. Additional appropriations will be made to provide for payment of interest as the interest becomes due.

Special Note: The Bond Proceeds Fund and Construction Fund are included in the audit report of the Georgia State Financing and Investment Commission.

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

STATE OF GEORGIA GENERAL OBLIGATION DEBT SINKING FUND

DEBT SERVICE FUND

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

YEAR ENDED JUNE 30, 1981

CASH RECEIPTS

REVENUE		
OTHER REVENUES RETAINED		
From General Obligation Debt Sinking Fund Budget Funds		$ 66,805,251.00
Discount on Bonds Retired in Advance of Due Date	$ 389,223.20	
Less: Accrued Interest	52,095.77	337,127.43
Financing and Investment Commission, Georgia State For Debt Retirement		1,827,872.57
Income on Investments		722,758.71
State Agencies for Retirement of Bonds and Interest		
Industry and Trade, Department of	$ 500,000.00	
Transportation, Department of	3,729,773.38	4,229,773.38
Total Cash Receipts		$ 73,922,783.09
CASH BALANCE JULY 1, 1980		7,011,959.56
		$ 80,934,742.65

DISBURSEMENTS

EXPENSE		
Interest on Bonds		
1974 A	$ 1,124,427.50	
1974 B	1,973,459.00	
1975 A	2,007,687.50	
1975 B	1,923,810.00	
1975 C	2,661,827.50	
1975 D	2,143,150.00	
1975 E	2,716,887.50	
1976 A	411,218.75	
1976 B	1,321,680.00	
1976 C	1,534,956.25	
1976 D	1,262,625.00	
1976 E	155,225.00	
1977 A	531,080.00	
1977 B	263,995.00	
1977 C	3,396,425.00	
1977 D	3,275,197.50	
1980 A	4,641,955.00	$ 31,330,002.50
DEBT RETIREMENT		
Bonds Redeemed		
1974 A	$ 455,000.00	
1974 B	960,000.00	
1975 A	855,000.00	
1975 B	1,080,000.00	
1975 C	1,290,000.00	
1975 D	870,000.00	
1975 E	1,420,000.00	
1976 A	265,000.00	
1976 B	905,000.00	
1976 C	1,100,000.00	
1976 D	825,000.00	
1976 E	110,000.00	
1977 A	375,000.00	
1977 B	280,000.00	
1977 C	2,595,000.00	
1977 D	2,455,000.00	
1980 A	2,195,000.00	18,035,000.00
Total Disbursements		$ 49,365,002.50
CASH BALANCE JUNE 30, 1981		31,569,740.15
		$ 80,934,742.65

Note: All paying agents' fees and other items of expense are paid by the Georgia State Financing and Investment Commission.

The accompanying notes are an integral part of these financial statements.

OLD STATE FIXED DEBT

OLD STATE FIXED DEBT

(Does not include Current Operation Obligations)

PLEDGE OF FULL FAITH AND CREDIT

NEGOTIABLE BONDS	JUNE 30, 1981	JUNE 30, 1980
Due but not presented General State Bonds of 1838 and 1879	$ 15,505.00	$ 15,505.00
Less Cash Reserve	15,505.00	15,505.00
Net Negotiable Old State Debt	$ 0.00	$ 0.00

PLEDGE OF ROAD REVENUE APPROPRIATION

Certificates of Debt to Counties (No Interest) Due but not presented 1940 Refunding Certificates of Indebtedness	$ 100.00	$ 100.00
Less Cash Reserve	100.00	100.00
Net Debt to Counties	$ 0.00	$ 0.00

SUMMARY

Total Old State Debt Outstanding	$ 15,605.00	$ 15,605.00
Less Cash Reserve	15,605.00	15,605.00
Net Old State Fixed Debt	$ 0.00	$ 0.00

Note: All old "General State Bonds" of the State of Georgia are past due but have not been presented for redemption. Funds are held in the Department of Administrative Services, Fiscal Division as a reserve to liquidate this obligation if and when the past due outstanding bonds and coupons are presented.

The accompanying notes are an integral part of these financial statements.

SCHEDULE OF GENERAL OBLIGATION BONDS
FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED
AND THE GOOD FAITH OF THE STATE IS PLEDGED

SCHEDULE OF GENERAL OBLIGATION BONDS
FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED
AND THE GOOD FAITH OF THE STATE IS PLEDGED

(Outstanding as of June 30, 1981)

SERIES	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	OUTSTANDING	MATURITIES
1974-A	9-1-74	$ 20,000,000.00	$ 17,705,000.00	1981/1999
1974-B	11-1-74	38,700,000.00	32,975,000.00	1981/1999
1975-A	1-1-75	35,000,000.00	30,460,000.00	1982/2000
1975-B	4-1-75	38,400,000.00	31,130,000.00	1982/2000
1975-C	7-1-75	50,000,000.00	43,035,000.00	1982/2000
1975-D	9-1-75	39,100,000.00	33,850,000.00	1981/2000
1975-E	11-1-75	47,720,000.00	42,210,000.00	1981/2000
1976-A	1-1-76	8,150,000.00	6,985,000.00	1982/1996
1976-B	4-1-76	27,310,000.00	22,725,000.00	1982/1996
1976-C	6-1-76	31,890,000.00	27,355,000.00	1982/1996
1976-D	8-1-76	26,400,000.00	23,400,000.00	1981/1996
1976-E	11-1-76	3,450,000.00	3,060,000.00	1981/1996
1977-A	2-1-77	11,535,000.00	10,165,000.00	1982/1997
1977-B	5-1-77	6,500,000.00	5,315,000.00	1982/1997
1977-C	7-1-77	77,125,000.00	67,525,000.00	1982/1997
1977-D	9-1-77	76,820,000.00	69,455,000.00	1981/1997
1980-A	5-1-80	64,000,000.00	61,805,000.00	1982/2005
Grand Total		$ 602,100,000.00	$ 529,155,000.00	

Note: In November of 1972 the voters of the State of Georgia approved a comprehensive amendment to the Constitution of 1945 (Georgia Laws 1972, page 1523-the "Amendment") which permitted the State to finance its needs directly through the issuance of general obligation debt. Prior to the adoption of the Amendment, the State's capital outlay needs were met through the issuance of bonds by ten separate State authorities and secured by lease rental agreements between the authorities and various State departments and agencies. The provisions of the Amendment were implemented by the General Assembly in 1973 with the enactment of the Georgia State Financing and Investment Commission Act (Georgia Laws 1973, page 750, et seq.-the "Act"), and the constitutionality of the new system of State financing was favorably adjudicated by the Supreme Court of Georgia in a decision rendered on July 16, 1974 in Sears v. State of Georgia, 232 Ga. 547 (1974).

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING, FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED AND THE GOOD FAITH OF THE STATE IS PLEDGED

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING, FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED AND THE GOOD FAITH OF THE STATE IS PLEDGED

(Outstanding as of June 30, 1981)

NAME OF AUTHORITY	SERIES	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	OUTSTANDING	MATURITIES
GEORGIA EDUCATION AUTHORITY (SCHOOLS)	1952-A	10-1-52	$ 32,097,000.00	None	
	1953-A	9-1-53	63,300,000.00	None	
	1954	3-1-54	32,512,000.00	None	
	1955	5-1-55	29,238,000.00	None	
	1961	10-1-61	31,452,000.00	$ 4,604,000.00	1981/83
	1962	6-1-62	26,600,000.00	1,990,000.00	1982/83
	1964	11-1-64	27,905,000.00	9,845,000.00	1981/88
	1965	4-1-65	27,030,000.00	7,710,000.00	1982/87
	1966	9-1-66	32,125,000.00	14,610,000.00	1981/89
	1966*	7-1-66	7,450,000.00	None	
	1967	3-1-67	28,020,000.00	14,185,000.00	1982/90
	1967-A	7-1-67	32,120,000.00	15,695,000.00	1981/89
	1967-B	7-1-67	732,000.00	392,000.00	1981/89
	1967-C	7-1-67	1,247,000.00	617,000.00	1981/89
	1967-D	7-1-67	866,000.00	451,000.00	1981/89
	1968	1-1-68	21,800,000.00	11,650,000.00	1982/92
	1968-A	5-1-68	5,200,000.00	3,090,000.00	1982/93
	1969	3-1-69	13,245,000.00	8,760,000.00	1982/94
	1970	5-1-70	11,500,000.00	7,840,000.00	1982/93
	1970-A	10-1-70	24,715,000.00	18,415,000.00	1981/93
	1971	5-1-71	14,700,000.00	8,980,000.00	1982/92
	1971-A	10-1-71	15,700,000.00	12,345,000.00	1981/95
	1972	4-1-72	10,200,000.00	7,235,000.00	1982/97
	1972-A	10-1-72	19,580,000.00	16,465,000.00	1981/97
	1973	2-1-73	8,040,000.00	5,950,000.00	1982/98
	1973-A	5-1-73	5,000,000.00	3,850,000.00	1982/2001
			$ 522,374,000.00	$ 174,679,000.00	

*Refunding Issue

NAME OF AUTHORITY	SERIES	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	OUTSTANDING	MATURITIES
GEORGIA EDUCATION AUTHORITY (UNIVERSITY)	1950	10-1-50	$ 6,000,000.00	None	
	1951	6-1-51	6,000,000.00	None	
	1951-A	12-1-51	1,000,000.00	$ 15,000.00	1981/81
	1953	5-1-53	7,500,000.00	280,000.00	1982/83
	1957	11-1-57	6,000,000.00	505,000.00	1981/82
	1958	4-1-58	9,000,000.00	684,000.00	1982/83
	1959*	9-1-59	5,877,000.00	2,343,000.00	1981/89
	1961	5-1-61	13,000,000.00	1,912,000.00	1982/86
	1961*	9-1-61	6,170,000.00	2,183,000.00	1981/91
	1962*	9-1-62	1,000,000.00	414,000.00	1981/2002
	1963	8-1-63	20,000,000.00	5,295,000.00	1981/89
	1963*	1-1-63	3,538,000.00	1,974,000.00	1982/2003
	1964*	5-1-64	4,000,000.00	1,855,000.00	1982/94
	1964-A*	9-1-64	23,000,000.00	10,255,000.00	1981/94
	1965	1-1-65	25,000,000.00	8,740,000.00	1982/90
	1965-A	7-1-65	20,500,000.00	5,880,000.00	1981/90
	1966	12-1-66	25,500,000.00	11,145,000.00	1981/91
	1967	5-1-67	22,000,000.00	10,420,000.00	1982/93
	1967-A	11-1-67	20,000,000.00	10,245,000.00	1981/95
	1968	3-1-68	18,000,000.00	9,000,000.00	1982/92
	1969	5-1-69	22,000,000.00	14,400,000.00	1982/94
	1971	2-1-71	33,550,000.00	19,430,000.00	1982/93
	1972	2-1-72	27,000,000.00	18,150,000.00	1982/98
	1972-A	10-1-72	8,000,000.00	6,260,000.00	1981/97
	1973	5-1-73	25,350,000.00	19,950,000.00	1982/2001
			$ 358,985,000.00	$ 161,335,000.00	

*Student Housing Bonds

NAME OF AUTHORITY	SERIES	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	OUTSTANDING	MATURITIES
GEORGIA HIGHWAY AUTHORITY	1953	7-1-53	$ 9,750,000.00	None	
	1954-A	6-1-54	10,250,000.00	None	
	1954-B	12-1-54	10,635,000.00	None	
	1955*	10-1-55	14,500,000.00	None	
	1956-A*	6-1-56	15,500,000.00	None	
	1957-A*	1-1-57	17,500,000.00	None	
	1957-B*	7-1-57	17,500,000.00	None	
	1958	9-1-58	6,200,000.00	None	
	1958-A*	1-1-58	17,500,000.00	None	
	1958-B*	7-1-58	21,000,000.00	None	
	1961-A	4-1-61	30,000,000.00	$ 9,076,000.00	1981/91
	1961-B	10-1-61	35,000,000.00	12,460,000.00	1981/90
	1962*	1-1-62	15,600,000.00	4,477,000.00	1982/87
	1962-A	4-1-62	35,000,000.00	12,295,000.00	1981/91
	1962-B	7-1-62	11,600,000.00	5,065,000.00	1981/92
	1962-B*	10-1-62	2,600,000.00	None	
	1962-C	10-1-62	4,000,000.00	1,510,000.00	1981/92
	1966	7-1-66	16,600,000.00	5,755,000.00	1981/90
	1966-A*	1-1-66	10,000,000.00	4,910,000.00	1982/86

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING, FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED AND THE GOOD FAITH OF THE STATE IS PLEDGED

(Outstanding as of June 30, 1981)

NAME OF AUTHORITY	SERIES	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	OUTSTANDING	MATURITIES
GEORGIA HIGHWAY AUTHORITY continued	1967*	7-1-67	$ 26,000,000.00	$ 15,510,000.00	1981/97
	1958*	7-1-68	25,500,000.00	18,995,000.00	1981/98
	1969*	7-1-69	18,500,000.00	15,705,000.00	1981/94
	1971	7-1-71	20,000,000.00	14,465,000.00	1981/94
	1971-A*	12-1-71	14,000,000.00	10,865,000.00	1981/96
	1972	7-1-72	25,000,000.00	17,615,000.00	1981/97
	1972-A*	12-1-72	19,000,000.00	14,935,000.00	1981/97
	1973	7-1-73	19,000,000.00	15,200,000.00	1981/93
	1973-A*	12-1-73	25,000,000.00	19,630,000.00	1981/98
			$ 492,735,000.00	$ 198,468,000.00	
*Georgia Rural Roads and Partial Rural Roads Authority Bonds					
GEORGIA BUILDING AUTHORITY	1953	11-1-53	$ 9,800,000.00	None	
	1955	1-1-55	2,200,000.00	None	
	1962	4-1-62	6,600,000.00	$ 585,000.00	1982/84
	1965	9-1-65	8,000,000.00	2,980,000.00	1981/90
	1966	7-1-66	3,000,000.00	835,000.00	1982/88
	1969	2-1-69	3,950,000.00	1,660,000.00	1982/88
			$ 33,550,000.00	$ 6,060,000.00	
GEORGIA BUILDING AUTHORITY (HOSPITAL)	1953	4-1-53	$ 10,500,000.00	None	
	1961	3-1-61	8,600,000.00	None	
	1962	11-1-62	6,500,000.00	$ 645,000.00	1981/82
	1966	10-1-66	15,700,000.00	7,940,000.00	1981/92
	1967	5-1-67	13,700,000.00	6,015,000.00	1982/92
	1968	5-1-68	7,000,000.00	3,885,000.00	1982/92
	1970	12-1-70	20,100,000.00	13,320,000.00	1981/93
	1972	4-1-72	6,660,000.00	4,170,000.00	1982/92
			$ 88,760,000.00	$ 35,975,000.00	
GEORGIA BUILDING AUTHORITY (MARKETS)	1957	4-1-57	$ 10,000,000.00	None	
	1966	12-1-66	1,250,000.00	$ 470,000.00	1981/86
	1972	10-1-72	2,675,000.00	2,055,000.00	1981/97
			$ 13,925,000.00	$ 2,525,000.00	
GEORGIA BUILDING AUTHORITY (PENAL)	1966	1-1-66	$ 6,500,000.00	$ 2,615,000.00	1982/92
	1968	1-1-68	3,260,000.00	1,715,000.00	1982/92
	1970	5-1-70	2,240,000.00	1,445,000.00	1982/93
			$ 12,000,000.00	$ 5,775,000.00	
GEORGIA PORTS AUTHORITY	1950	10-1-50	$ 5,500,000.00	None	
	1961	12-1-61	11,500,000.00	$ 6,695,000.00	1981/90
	1962	9-1-62	2,600,000.00	350,000.00	1981/82
	1966	1-1-66	5,625,000.00	2,935,000.00	1982/92
	1968	11-1-68	8,310,000.00	6,500,000.00	1981/96
	1974	5-1-74	10,000,000.00	7,825,000.00	1982/96
			$ 43,535,000.00	$ 24,305,000.00	
JEKYLL ISLAND STATE PARK AUTHORITY	1964	4-1-64	$ 2,300,000.00	$ 465,000.00	1982/84
	1965	9-1-65	5,150,000.00	2,140,000.00	1981/90
	1968	3-1-68	7,000,000.00	3,225,000.00	1982/91
	1968-A	11-1-68	2,100,000.00	1,295,000.00	1981/93
	1971	10-1-71	2,320,000.00	1,575,000.00	1981/95
	1972	7-1-72	2,500,000.00	1,855,000.00	1981/97
			$ 21,370,000.00	$ 10,555,000.00	
STONE MOUNTAIN MEMORIAL ASSOCIATION	1962	7-1-62	$ 5,000,000.00	$ 1,385,000.00	1981/87
	1964	8-1-64	5,000,000.00	1,535,000.00	1981/85
	1967	11-1-67	4,550,000.00	2,815,000.00	1981/92
			$ 14,550,000.00	$ 5,735,000.00	
Grand Total			$ 1,601,784,000.00	$ 625,412,000.00	

Notes: Constitutional Amendment of 1960 provides that appropriations shall be made in each year under lease contracts now or hereafter entered into between the State and any State Authority.

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING, FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED AND THE GOOD FAITH OF THE STATE IS PLEDGED

(Outstanding as of June 30, 1981)

Notes: continued

Constitutional Amendment of 1972 provides:

> "When any general obligation debt has first been incurred by the delivery of such debt to the purchasers thereof, then and from the date of such delivery, the State and all State institutions, departments and agencies of the State shall be prohibited from entering into any contract (except contracts pertaining to guaranteed revenue debt) with any public agency, public corporation, authority or similar entity if such contract is intended to constitute security for bonds or other obligations issued by any such public agency, public corporation or authority and, from and after the date of such delivery, in the event any contract between the State, or any State institution, department or agency of the State and any public agency, public corporation, authority or similar entity or any revenues from any such contract, is pledged or assigned as security for the repayment of bonds or other obligations, then and in either such event, the appropriation or expenditure of any funds of the State for the payment of obligations under any such contract shall likewise be prohibited; provided, however, all contracts entered into prior to the date of the first delivery of such general obligation debt shall continue to have the benefit of the protection afforded by the provisions of the second paragraph of Paragraph 1 (a) of Section VI, Article VII of this Constitution as fully and completely as though this amendment had not been adopted and for as long as any such contract shall remain in force and effect. Furthermore, nothing in this amendment is intended directly or by implication to have any effect upon any provisions of any such contract establishing lien rights, priorities regarding revenues or otherwise providing protection to the holders of obligations secured by such contracts."

The State of Georgia issued General Obligation Bonds on September 1, 1974. Since that date no Authority bonds have been issued for the payment of which the State of Georgia is obligated and the good faith of the State is pledged. Georgia Education Authority (Schools) bonds which were defeased in fiscal year ended June 30, 1979, are included in grand total of bonds outstanding. See General Comments, page 6 of this report.

GEORGIA STATE FINANCING AND INVESTMENT COMMISSION

CONSTRUCTION FUND

YEAR ENDED JUNE 30, 1981

GEORGIA STATE FINANCING AND INVESTMENT COMMISSION

CONSTRUCTION FUND

COMBINED BALANCE SHEET - ALL FUNDS

JUNE 30, 1981

ASSETS	GOVERNMENTAL FUND TYPE CAPITAL PROJECTS	GENERAL FIXED ASSETS	TOTAL (Memorandum Only)
CURRENT ASSETS			
Cash in Bank	$(-) 16,060.18		$(-) 16,060.18
Investments	95,878,955.55		95,878,955.55
	$ 95,862,895.37		$ 95,862,895.37
FIXED ASSETS			
Land and Buildings		$ 606,700,112.74	606,700,112.74
Total Assets	$ 95,862,895.37	$ 606,700,112.74	$ 702,563,008.11
FUND EQUITY			
FUND EQUITY			
Investment in Fixed Assets		$ 606,700,112.74	$ 606,700,112.74
Fund Balance Reserved For Capital Projects	$ 95,862,895.37		95,862,895.37
Total Fund Equity	$ 95,862,895.37	$ 606,700,112.74	$ 702,563,008.11

Note: The audit of the Georgia State Financing and Investment Commission was performed by an Independent Public Accounting Firm.

The accompanying notes are an integral part of these financial statements.

GEORGIA STATE FINANCING AND INVESTMENT COMMISSION

CONSTRUCTION FUND

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

YEAR ENDED JUNE 30, 1981

CASH RECEIPTS

INCOME			
Interest on Investments		$ 12,700,385.67	
Transfers			
For Advance Retirement of Bonds			
General Obligation Debt Sinking Fund	$(-) 1,827,872.57		
Georgia Building Authority	(-) 642,849.91		
Georgia Building Authority (Hospital)	(-) 143,709.29		
Georgia Building Authority (Markets)	(-) 50,698.47		
Georgia Building Authority (Penal)	(-) 19,376.51		
Georgia Education Authority (Schools)	(-) 34,208.78		
Georgia Education Authority (University)	(-) 5,168,186.67		
Georgia Highway Authority	(-) 4,153,253.27		
Georgia Ports Authority	(-) 257,363.30		
Jekyll Island State Park Authority	(-) 226,813.74		
	$(-) 12,524,332.51		
For Operations			
Georgia State Financing and Investment Commission - Budget Fund	(-) 745,000.00	(-) 13,269,332.51	$(-) 568,946.84
Construction Supplements			
Georgia Building Authority		$ 400,000.00	
Georgia Building Authority (Markets)		1,426,895.12	
Georgia Education Authority (University)		267,864.00	
Investigation, Georgia Bureau of		186,800.00	
Offender Rehabilitation, Department of		19,592,500.00	
Regents of the University System of Georgia, Board of		16,524,624.72	38,398,683.84
Net Cash Receipts			$ 37,829,737.00
BALANCES JULY 1, 1980			
Cash		$ 11,790.68	
Investments		125,726,880.41	125,738,671.09
			$ 163,568,408.09

DISBURSEMENTS

EXPENSE			
Regular Operating Expenses			$ 96,727.56
Per Diem, Fees and Contracts			
Per Diem and Fees			2,702,982.90
Total Expense			$ 2,799,710.46
CAPITAL OUTLAY			
Capital Outlay Projects			64,905,802.26
Total Disbursements			$ 67,705,512.72
BALANCES JUNE 30, 1981			
Cash		$(-) 16,060.18	
Investments		95,878,955.55	95,862,895.37
			$ 163,568,408.09

Note: The audit of the Georgia State Financing and Investment Commission was performed by an Independent Public Accounting Firm.

The accompanying notes are an integral part of these financial statements.

PUBLIC TRUST FUNDS
BALANCE SHEET
BY SPENDING UNITS

PUBLIC TRUST FUNDS

BALANCE SHEET

JUNE 30, 1981

STATE UNIT	CASH IN BANKS, U. S. TREASURY AND TIME DEPOSITS	INVESTMENTS
Administrative Services, Department of	$(-) 73,421.97	$ 17,494,274.24
Education:		
Education, Department of	82,146.99	.00
Public School Employees' Retirement System (*)	.00	65,613,720.72
Regents of the University System of Georgia, Board of	1,410,348.35	.00
Teachers' Retirement System (*)	1,236,300.83	2,075,458,015.64
Employees' Assurance Department, State (*)	.00	48,520,296.23
Employees' Retirement System (*)	.00	687,427,217.14
Judicial System:		
Superior Courts	8,188,934.01	.00
Labor, Department of	502,835,233.13	.00
Legislative Retirement System, Georgia (*)	32,672.45	3,032,958.23
Secretary of State	883,142.01	.00
Subsequent Injury Trust Fund	523,023.62	709,353.02
Trial Judges and Solicitors' Retirement Fund (*)	8,022.55	2,407,761.72
	$ 515,126,401.97	$ 2,900,663,596.94

(*) Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the Agencies.

The accompanying notes are an integral part of these financial statements.

PUBLIC TRUST FUNDS

BALANCE SHEET

JUNE 30, 1981

ACCOUNTS RECEIVABLE	TOTAL ASSETS	CURRENT LIABILITIES	RESERVED FUND BALANCES	TOTAL LIABILITIES AND RESERVED FUND BALANCES
$ 235,043.67	$ 17,655,895.94	$ 2,037,105.43	$ 15,618,790.51	$ 17,655,895.94
.00	82,146.99	.00	82,146.99	82,146.99
.00	65,613,720.72	568,983.99	65,044,736.73	65,613,720.72
.00	1,410,348.35	.00	1,410,348.35	1,410,348.35
27,291,295.10	2,103,985,611.57	9,700.50	2,103,975,911.07	2,103,985,611.57
761,365.47	49,281,661.70	.00	49,281,661.70	49,281,661.70
9,572.25	687,436,789.39	8,033,822.97	679,402,966.42	687,436,789.39
.00	8,188,934.01	.00	8,188,934.01	8,188,934.01
3,376,347.68	506,211,580.81	.00	506,211,580.81	506,211,580.81
.00	3,065,630.68	.00	3,065,630.68	3,065,630.68
.00	883,142.01	.00	883,142.01	883,142.01
.00	1,232,376.64	.00	1,232,376.64	1,232,376.64
.00	2,415,784.27	.00	2,415,784.27	2,415,784.27
$ 31,673,624.17	$ 3,447,463,623.08	$ 10,649,612.89	$ 3,436,814,010.19	$ 3,447,463,623.08

FEDERAL INCOME TAX

FEDERAL INCOME TAX ACCOUNTS

STATE UNIT	CASH BALANCE JULY 1, 1980	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS (TO U. S. GOVERNMENT)	CASH BALANCE JUNE 30, 1981
Administrative Services, Department of		$ 2,871,159.46	$ 2,871,159.46	
Agriculture, Department of		1,862,401.03	1,862,401.03	
Audits, Department of		512,033.18	512,033.18	
Banking and Finance, Department of		308,666.73	308,666.73	
Community Affairs, Department of		388,041.31	388,041.31	
Comptroller General		528,929.12	506,704.93	$ 22,224.19
Conservation:				
Forestry Commission, Georgia		1,546,127.54	1,546,127.54	
Natural Resources, Department of	$(-) 8.00	3,583,529.96	3,583,529.96	(-) 8.00
Soil and Water Conservation Committee, State		56,335.11	56,335.11	
Defense, Department of		386,824.50	386,824.50	
Education:				
Education, Department of		3,645,405.28	3,645,405.28	
Regents of the University System of Georgia, Board of		455,673.54	455,673.54	
Student Finance Commission, Georgia		149,199.40	149,199.40	
Teachers' Retirement System - Expense Fund		176,450.79	176,450.79	
Employees' Retirement System - Administrative Expense Fund		70,101.94	70,101.94	
Financing and Investment Commission, Georgia State		89,266.36	89,266.36	
General Assembly of Georgia		784,644.59	784,644.59	
Governor, Office of the:				
Governor's Office		199,717.46	198,675.51	1,041.95
Planning and Budget, Office of		623,572.75	623,572.75	
Highway Safety, Office of		49,462.90	49,462.90	
Human Resources, Department of		32,194,817.95	32,194,717.95	100.00
Industry and Trade, Department of		409,272.68	409,272.68	
Investigation, Georgia Bureau of		1,273,869.51	1,273,869.51	
Judicial System:				
Supreme Court		296,276.07	296,276.07	
Court of Appeals	27.17	317,822.96	317,822.96	27.17
Superior Courts		2,193,788.15	2,189,667.95	4,120.20
Administrative Office of the Courts and Judicial Administrative Districts		117,860.79	117,860.79	
Indigent Defense Council, Georgia		9,917.70	9,917.70	
Judicial Qualifications Commission		1,164.20	1,164.20	
Labor, Department of		9,537,701.63	9,274,392.19	263,309.44
Law, Department of		475,596.28	475,596.28	
Medical Assistance, Department of		661,921.23	661,921.23	
Offender Rehabilitation, Department of	(-) 359.10	7,635,042.56	7,634,532.05	151.41
Personnel Board, State - Merit System of Personnel Administration		411,488.91	411,488.91	
Public Safety, Department of		3,633,607.01	3,633,607.01	
Public Service Commission		344,116.43	344,116.43	
Revenue, Department of		2,271,302.85	2,271,302.85	
Secretary of State	33,194.62	914,600.76	909,436.85	38,358.53
Subsequent Injury Trust Fund		11,007.90	11,007.90	
Transportation, Department of	339,161.57	12,900,129.49	13,239,291.06	
Veterans Service, State Department of		328,308.01	328,338.01	(-) 30.00
Workers' Compensation, State Board of		409,285.29	409,285.29	
	$ 372,016.26	$ 94,636,441.31	$ 94,679,162.68	$ 329,294.89

The accompanying notes are an integral part of these financial statements.

STATE INCOME TAX

STATE INCOME TAX ACCOUNTS

STATE UNIT	CASH BALANCE JULY 1, 1980	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS	CASH BALANCE JUNE 30, 1981
Administrative Services, Department of		$ 631,322.04	$ 631,322.04	
Agriculture, Department of		427,742.50	427,742.50	
Audits, Department of		111,390.57	111,390.57	
Banking and Finance, Department of		65,315.82	65,315.82	
Community Affairs, Department of		86,879.27	86,879.27	
Comptroller General		119,083.45	114,070.57	$ 5,012.88
Conservation:				
Forestry Commission, Georgia		332,179.58	332,179.58	
Natural Resources, Department of	$ 96.39	777,589.49	777,685.88	
Soil and Water Conservation Committee, State		11,791.27	11,791.27	
Defense, Department of		81,210.12	81,210.12	
Education:				
Education, Department of		802,797.98	802,797.98	
Regents of the University System of Georgia, Board of		86,376.56	86,376.56	
Student Finance Commission, Georgia	2,869.81	34,509.53	34,399.51	2,979.83
Teachers' Retirement System - Expense Fund		36,763.29	36,763.29	
Employees' Retirement System - Administrative Expense Fund		15,622.39	15,622.39	
Financing and Investment Commission, Georgia State		19,293.93	19,293.93	
General Assembly of Georgia		171,868.73	171,868.73	
Governor, Office of the:				
Governor's Office		42,183.93	42,183.93	
Planning and Budget, Office of		133,023.09	133,023.09	
Highway Safety, Office of		10,963.56	10,963.56	
Human Resources, Department of	785,459.67	6,763,874.44	7,254,791.23	294,542.88
Industry and Trade, Department of		91,414.27	91,414.27	
Investigation, Georgia Bureau of		290,305.57	290,305.57	
Judicial System:				
Supreme Court		57,464.12	52,498.53	4,965.59
Court of Appeals		69,357.97	69,357.97	
Superior Courts		449,579.51	448,724.12	855.39
Administrative Office of the Courts and Judicial Administrative Districts		43,158.73	43,158.73	
Indigent Defense Council, Georgia		2,086.71	2,086.71	
Judicial Qualifications Commission		1,164.20	1,164.20	
Labor, Department of	(-) 55.50	1,972,820.04	1,858,159.44	114,605.10
Law, Department of		107,174.85	107,174.85	
Medical Assistance, Department of		139,376.21	139,376.21	
Offender Rehabilitation, Department of	120,857.00	1,630,721.81	1,608,092.78	143,486.03
Personnel Board, State - Merit System of Personnel Administration		92,746.97	92,746.97	
Public Safety, Department of		837,323.01	837,323.01	
Public Service Commission		76,486.32	76,486.32	
Revenue, Department of		503,003.74	503,003.74	
Secretary of State	13,780.41	190,496.60	188,156.86	16,120.15
Subsequent Injury Trust Fund		2,210.56	2,210.56	
Transportation, Department of	232,095.17	2,968,479.88	2,953,827.38	246,747.67
Veterans Service, State Department of		76,310.46	76,310.46	
Workers' Compensation, State Board of		90,579.28	90,579.28	
	$ 1,155,102.95	$ 20,454,042.35	$ 20,779,829.78	$ 829,315.52

The accompanying notes are an integral part of these financial statements.

RETIREMENT AND INSURANCE CONTRIBUTIONS

EMPLOYEES' CONTRIBUTIONS TO TEACHERS' RETIREMENT SYSTEM

STATE UNIT	CASH BALANCE JULY 1, 1980	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS	CASH BALANCE JUNE 30, 1981
Education:				
Education, Department of	$ .00	$ 1,373.04	$ 1,373.04	$ .00
Regents of the University System of Georgia, Board of		128,713.78	128,713.78	.00
	$ .00	$ 130,086.82	$ 130,086.82	$ .00

The accompanying notes are an integral part of these financial statements.

EMPLOYEES' CONTRIBUTIONS TO EMPLOYEES'

RETIREMENT SYSTEM

STATE UNIT	CASH BALANCE JULY 1, 1980	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS	CASH BALANCE JUNE 30, 1981
Administrative Services, Department of		$ 83,502.99	$ 83,502.99	
Agriculture, Department of		62,183.06	62,183.06	
Audits, Department of		13,776.04	13,776.04	
Banking and Finance, Department of		8,318.57	8,318.57	
Community Affairs, Department of		10,930.39	10,930.39	
Comptroller General		16,608.21	15,225.94	$ 1,382.27
Conservation:				
Forestry Commission, Georgia		54,872.48	54,872.48	
Natural Resources, Department of		102,920.71	102,920.71	
Soil and Water Conservation Committee, State		1,690.84	1,690.84	
Defense, Department of		11,642.48	11,642.48	
Education:				
Education, Department of		117,995.91	117,995.91	
Student Finance Commission, Georgia		4,352.70	4,351.25	1.45
Teachers' Retirement System - Expense Fund		4,552.71	4,552.71	
Employees' Retirement System - Administrative Expense Fund		1,747.82	1,747.82	
Financing and Investment Commission, Georgia State		4,742.88	4,742.88	
General Assembly of Georgia		86,773.46	86,773.46	
Governor, Office of the:				
Governor's Office		5,157.34	5,157.34	
Planning and Budget, Office of		16,550.86	16,550.86	
Highway Safety, Office of		1,436.30	1,436.30	
Human Resources, Department of		1,051,405.30	1,051,405.30	
Industry and Trade, Department of		13,326.52	13,326.52	
Investigation, Georgia Bureau of		34,975.96	34,975.96	
Judicial System:				
Supreme Court	$ 6,067.05	16,048.69	21,701.35	414.39
Court of Appeals		16,840.43	16,840.43	
Superior Courts		256,485.72	256,467.66	18.06
Labor, Department of		179,879.56	164,948.46	14,931.10
Law, Department of		12,247.10	12,247.10	
Medical Assistance, Department of		20,330.39	20,330.39	
Offender Rehabilitation, Department of	192,133.39	261,055.53	409,314.69	43,874.23
Personnel Board, State - Merit System of Personnel Administration		32,079.47	32,079.47	
Public Safety, Department of		112,932.79	112,932.79	
Public Service Commission		16,463.00	16,463.00	
Revenue, Department of		69,311.99	69,311.99	
Secretary of State	18,835.51	26,228.60	42,859.70	2,204.41
Subsequent Injury Trust Fund		375.57	375.57	
Transportation, Department of	174,772.28	600,933.68	757,363.49	18,342.47
Veterans Service, State Department of		10,010.67	10,010.67	
Workers' Compensation, State Board of		10,819.26	10,819.26	
	$ 391,808.23	$ 3,351,505.98	$ 3,662,145.83	$ 81,168.38

The accompanying notes are an integral part of these financial statements.

EMPLOYEES' CONTRIBUTIONS TO

SOCIAL SECURITY

STATE UNIT	CASH BALANCE JULY 1, 1980	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS	CASH BALANCE JUNE 30, 1981
Administrative Services, Department of		$ 1,051,856.54	$ 1,051,902.41	$(-) 45.87
Agriculture, Department of	$(-) 323.96	799,461.98	799,138.02	
Audits, Department of		170,576.70	170,576.70	
Banking and Finance, Department of		104,206.49	104,206.49	
Community Affairs, Department of		138,198.29	138,198.29	
Comptroller General	.04	208,822.16	199,589.44	9,232.76
Conservation:				
Forestry Commission, Georgia		687,178.13	687,178.13	
Natural Resources, Department of		1,307,324.14	1,307,324.14	
Soil and Water Conservation Committee, State	5,037.24	21,647.24	24,751.80	1,932.68
Defense, Department of		145,124.72	145,124.72	
Education:				
Education, Department of		1,392,035.74	1,392,035.74	
Regents of the University System of Georgia, Board of		113,445.88	113,445.88	
Student Finance Commission, Georgia		54,176.10	54,176.10	
Teachers' Retirement System - Expense Fund		55,086.63	55,086.63	
Employees' Retirement System - Administrative Expense Fund		22,129.98	22,129.98	
Financing and Investment Commission, Georgia State		26,799.72	26,799.72	
General Assembly of Georgia		241,377.75	241,377.75	
Governor, Office of the:				
Governor's Office		59,963.74	59,691.46	272.28
Planning and Budget, Office of		199,899.38	199,899.38	
Highway Safety, Office of		17,065.44	17,065.44	
Human Resources, Department of	3,558,249.56	13,184,856.45	15,978,477.53	764,628.48
Industry and Trade, Department of		166,623.89	166,623.89	
Investigation, Georgia Bureau of		441,095.01	441,095.01	
Judicial System:				
Supreme Court	6,315.93	71,673.67	70,526.34	7,463.26
Court of Appeals	22,413.27	74,622.70	97,035.97	
Superior Courts		331,573.08	330,996.00	577.08
Labor, Department of	(-) 98.53	2,412,453.81	2,215,792.32	196,562.96
Law, Department of	(-) 91.78	143,482.00	143,390.22	
Medical Assistance, Department of		259,211.54	259,211.54	
Offender Rehabilitation, Department of	244,406.92	3,359,213.70	3,296,505.43	307,115.19
Personnel Board, State - Merit System of Personnel Administration		150,289.34	150,289.34	
Public Safety, Department of	108,720.45	1,427,807.81	1,536,528.26	
Public Service Commission	(-) 9.11	116,546.46	116,537.35	
Revenue, Department of		882,466.54	882,466.54	
Secretary of State	23,922.27	333,572.24	327,835.75	29,658.76
Subsequent Injury Trust Fund		4,115.64	4,115.64	
Transportation, Department of		5,528,859.22	5,528,859.22	
Veterans Service, State Department of		131,466.32	131,466.32	
Workers' Compensation, State Board of		128,711.33	128,711.33	
	$ 3,968,542.30	$ 35,965,017.50	$ 38,616,162.22	$ 1,317,397.58

The accompanying notes are an integral part of these financial statements.

EMPLOYEES' CONTRIBUTIONS TO EMPLOYEES' HEALTH INSURANCE

STATE UNIT	CASH BALANCE JULY 1, 1980	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS	CASH BALANCE JUNE 30, 1981
Administrative Services, Department of		$ 189,656.54	$ 189,656.54	
Agriculture, Department of		190,396.15	190,396.15	
Audits, Department of		25,768.15	25,768.15	
Banking and Finance, Department of		15,641.54	15,641.54	
Community Affairs, Department of		20,713.64	20,713.64	
Comptroller General		43,609.90	43,609.90	
Conservation:				
Forestry Commission, Georgia		362,222.45	362,222.45	
Natural Resources, Department of		266,564.91	266,564.91	
Soil and Water Conservation Committee, State	$ 7.26	2,431.22	2,460.98	$(-) 22.50
Defense, Department of		34,336.69	34,336.69	
Education:				
Education, Department of	4,403.16	266,459.86	265,599.04	5,263.98
Regents of the University System of Georgia, Board of		42,618.38	42,618.38	
Student Finance Commission, Georgia		9,274.03	9,274.03	
Teachers' Retirement System - Expense Fund		8,774.37	8,774.37	
Employees' Retirement System - Administrative Expense Fund		4,536.54	4,536.54	
Financing and Investment Commission, Georgia State		4,422.08	4,422.08	
General Assembly of Georgia		86,650.10	86,650.10	
Governor, Office of the:				
Governor's Office		8,717.72	8,717.72	
Planning and Budget, Office of		30,363.75	30,363.75	
Highway Safety, Office of		3,118.02	3,118.02	
Human Resources, Department of	87.99	2,811,680.70	2,811,749.17	19.52
Industry and Trade, Department of		31,243.38	31,243.38	
Investigation, Georgia Bureau of		86,498.51	86,498.51	
Judicial System:				
Supreme Court	701.16	9,370.11	10,071.27	
Court of Appeals		10,043.67	10,043.67	
Superior Courts		90,149.79	89,938.82	210.97
Administrative Office of the Courts and Judicial Administrative Districts		6,680.58	6,680.58	
Labor, Department of	16.80	851,919.42	794,840.51	57,095.71
Law, Department of		20,626.65	20,626.65	
Medical Assistance, Department of	(-) 5.31	44,934.17	44,928.86	
Offender Rehabilitation, Department of		787,210.87	718,540.89	68,669.98
Personnel Board, State - Merit System of Personnel Administration		25,774.68	25,774.68	
Public Safety, Department of		308,536.46	308,536.46	
Public Service Commission		22,378.15	22,378.15	
Revenue, Department of		181,854.26	181,854.26	
Secretary of State	4,661.47	62,066.38	61,645.02	5,082.83
Subsequent Injury Trust Fund		612.60	612.60	
Transportation, Department of		1,454,095.30	1,454,095.30	
Veterans Service, State Department of		45,681.53	45,681.53	
Workers' Compensation, State Board of		23,198.70	23,198.70	
	$ 9,872.53	$ 8,490,831.95	$ 8,364,383.99	$ 136,320.49

The accompanying notes are an integral part of these financial statements.

OTHER PRIVATE TRUST FUNDS

STATE UNIT	CASH BALANCE JULY 1, 1980	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS	CASH BALANCE JUNE 30, 1981
Administrative Services, Department of	$ 65,066,903.26	$ 332,108,030.68	$ 316,463,284.82	$ 80,711,649.12
Agriculture, Department of	10,877.94	2,428,649.33	2,421,043.72	18,483.55
Audits, Department of		133,201.82	133,201.82	
Banking and Finance, Department of	4,541.77	79,492.65	79,978.67	4,055.75
Community Affairs, Department of	4,987.94	177,128.30	165,132.72	16,983.52
Comptroller General	2,573,414.91	814,260.13	225,107.78	3,162,567.26
Conservation:				
Forestry Commission, Georgia	6,531.47	1,131,751.77	1,130,174.26	8,108.98
Natural Resources, Department of	126,614.48	1,127,965.94	1,196,607.20	57,973.22
Soil and Water Conservation Committee, State		1,135.00	1,135.00	
Defense, Department of		132,925.96	132,925.96	
Education:				
Education, Department of	107,849.88	2,953,334.47	2,946,063.83	115,120.52
Regents of the University System of Georgia, Board of	7,388,012.12	13,093,161.89	13,650,971.57	6,830,202.44
Student Finance Commission, Georgia	354.80	45,579.31	45,606.06	328.05
Teachers' Retirement System - Expense Fund		45,361.33	45,361.33	
Employees' Retirement System - Administrative Expense Fund	29,793,500.26	30,558.33	28,961,127.17	862,931.42
Financing and Investment Commission, Georgia State		40,644.87	40,644.87	
General Assembly of Georgia		276,296.90	276,296.90	
Governor, Office of the:				
Governor's Office	563.45	52,140.56	52,590.12	113.89
Planning and Budget, Office of		162,808.90	162,808.90	
Highway Safety, Office of	31,839.06	4,475,224.57	4,443,859.23	63,204.40
Human Resources, Department of	4,461,514.73	39,582,803.11	39,197,773.56	4,846,544.28
Industry and Trade, Department of	35.00	155,471.92	155,476.92	30.00
Investigation, Georgia Bureau of	3,657.50	677,693.62	502,854.73	178,496.39
Judicial System:				
Supreme Court	186,873.12	204,163.41	342,542.27	48,494.26
Court of Appeals		112,551.91	107,974.36	4,577.55
Superior Courts		26,280.00	26,280.00	
Administrative Office of the Courts and Judicial Administrative Districts		11,571.22	11,571.22	
Court Reporting of the Judicial Council, Board of	23,723.86	19,856.99	16,333.38	27,247.47
Indigent Defense Council, Georgia		450.00	450.00	
Justice Courts Training Council, Georgia	7,266.29	21,012.55	12,101.63	16,177.21
Labor, Department of	6,729.37	3,097,636.24	3,041,094.06	63,271.55
Law, Department of		738,741.80	738,672.11	69.69
Medical Assistance, Department of	57.32	234,354.61	234,359.43	52.50
Offender Rehabilitation, Department of	293,174.08	3,598,611.46	3,682,404.06	209,381.48
Personnel Board, State - Merit System of Personnel Administration	(-) 3,379.54	8,241,411.04	8,073,501.25	164,530.25
Public Safety, Department of	120,512.42	1,824,737.69	1,820,464.67	124,785.44
Public Service Commission		140,623.30	140,623.30	
Revenue, Department of	2,626,106.75	472,527,603.79	471,501,813.29	3,651,897.25
Secretary of State	11,259.47	323,216.60	320,123.89	14,352.18
Subsequent Injury Trust Fund		2,850.00	2,850.00	
Transportation, Department of	674,290.83	11,184,980.82	10,664,623.44	1,194,648.21
Veterans Service, State Department of	31.25	115,131.28	115,077.66	84.87
Workers' Compensation, State Board of		199,450.15	199,450.15	
	$ 113,527,843.79	$ 902,350,856.22	$ 913,482,337.31	$ 102,396,362.70

The accompanying notes are an integral part of these financial statements.

STATE UNITS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

ADMINISTRATIVE SERVICES, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Administrative Services, as presented on page 18 of unit report, provided for expenditures totaling $92,136,890.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 35,115,193.00	$ 35,115,193.00	$ .00
Federal Funds	.00	2,129.71	2,129.71
Other Revenues Retained	56,931,697.00	56,194,554.44	(-) 737,142.56
	$ 92,046,890.00	$ 91,311,877.15	$(-) 735,012.85
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	90,000.00	810,444.30	720,444.30
	$ 92,136,890.00	$ 92,122,321.45	$(-) 14,568.55
EXPENDITURES			
Personal Services	$ 21,359,683.00	$ 21,235,503.50	$(-) 124,179.50
Regular Operating Expenses	5,179,816.00	4,897,179.87	(-) 282,636.13
Travel	162,008.00	145,423.34	(-) 16,584.66
Motor Vehicle Equipment Purchases	262,794.00	262,371.89	(-) 422.11
Publications and Printing	345,731.00	330,228.30	(-) 15,502.70
Equipment Purchases	880,345.00	780,043.62	(-) 100,301.38
Computer Charges	5,398,202.00	5,007,182.61	(-) 391,019.39
Real Estate Rentals	1,475,761.00	1,460,136.52	(-) 15,624.48
Telecommunications	387,292.00	372,304.23	(-) 14,987.77
Per Diem, Fees and Contracts	2,639,152.00	2,077,406.79	(-) 561,745.21
Rents and Maintenance Expense	10,890,264.00	10,300,124.75	(-) 590,139.25
Utilities	22,000.00	20,331.62	(-) 1,668.38
Workers' Compensation	3,500,000.00	3,500,000.00	.00
Payments to Department of Administrative Services Fiscal Administration	2,243,396.00	2,243,396.00	.00
Direct Payments to Georgia Building Authority for Operations	55,000.00	55,000.00	.00
Direct Payments to Georgia Building Authority for Capital Outlay	6,706,107.00	6,706,107.00	.00
Direct Payments to Georgia Building Authority for Authority Lease Rentals	850,000.00	850,000.00	.00
Direct Payments to Georgia Building Authority for Floyd Buildings Operations	200,000.00	200,000.00	.00
Telephone Billings	21,048,679.00	21,039,911.59	(-) 8,767.41
Materials for Resale	5,754,800.00	5,717,570.16	(-) 37,229.84
Public Safety Officers Indemnity Fund	875,860.00	875,860.00	.00
Unemployment Compensation Reserve	1,900,000.00	1,731,595.68	(-) 168,404.32
	$ 92,136,890.00	$ 89,807,677.47	$(-) 2,329,212.53
Excess of Funds Available over Expenditures		$ 2,314,643.98	$ 2,314,643.98

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

AGRICULTURE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Agriculture, as presented on page 18 of unit report, provided for expenditures totaling $25,749,217.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 22,598,493.00	$ 22,523,493.00	$(-) 75,000.00
Federal Funds	2,891,741.00	2,900,609.02	8,868.02
Other Revenues Retained	258,983.00	254,444.51	(-) 4,538.49
	$ 25,749,217.00	$ 25,678,546.53	$(-) 70,670.47
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	20,830.82	20,830.82
	$ 25,749,217.00	$ 25,699,377.35	$(-) 49,839.65
EXPENDITURES			
Personal Services	$ 16,167,348.00	$ 16,069,136.81	$(-) 98,211.19
Regular Operating Expenses	1,979,176.00	1,943,372.36	(-) 35,803.64
Travel	912,439.00	814,443.91	(-) 97,995.09
Motor Vehicle Equipment Purchases	338,106.00	338,061.33	(-) 44.67
Publications and Printing	395,400.00	388,842.34	(-) 6,557.66
Equipment Purchases	267,365.00	266,192.79	(-) 1,172.21
Computer Charges	325,311.00	325,149.94	(-) 161.06
Real Estate Rentals	523,396.00	523,355.00	(-) 41.00
Telecommunications	254,212.00	252,826.53	(-) 1,385.47
Per Diem, Fees and Contracts	366,402.00	366,275.44	(-) 126.56
Market Bulletin Postage	362,400.00	362,400.00	.00
Purchase of Bait and Airplane Contracts	450,000.00	359,040.00	(-) 90,960.00
Athens Veterinary Laboratory Contract	368,836.00	368,836.00	.00
Tifton Veterinary Laboratory Contract	659,023.00	659,023.00	.00
Poultry Veterinary Diagnostic Laboratories in Canton, Dalton, Douglas, Oakwood, Royston, Statesboro and Tifton	787,000.00	787,000.00	.00
Veterinary Fees	525,000.00	510,211.50	(-) 14,788.50
Research Contract with Georgia Institute of Technology	240,000.00	240,000.00	.00
Contract with University of Georgia to Study Avian Disease	215,938.00	215,938.00	.00
Indemnities	75,000.00	71,122.36	(-) 3,877.64
Advertising Contract	95,000.00	95,000.00	.00
Direct Payments to Georgia Agrirama Development Authority for Operations	241,865.00	241,865.00	.00
Repairs to Major and Minor Markets	200,000.00	198,679.45	(-) 1,320.55
	$ 25,749,217.00	$ 25,396,771.76	$(-) 352,445.24
Excess of Funds Available over Expenditures		$ 302,605.59	$ 302,605.59

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

AUDITS, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Audits, as presented on page 13 of unit report, provided for expenditures totaling $4,464,009.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 4,464,009.00	$ 4,464,009.00	$ .00
EXPENDITURES			
Personal Services and Operations	$ 4,464,009.00	$ 4,364,474.27	$(-) 99,534.73
Excess of Funds Available over Expenditures		$ 99,534.73	$ 99,534.73

BANKING AND FINANCE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Banking and Finance, as presented on page 16 of unit report, provided for expenditures totaling $2,659,007.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 2,659,007.00	$ 2,659,007.00	$ .00
EXPENDITURES			
Personal Services	$ 2,108,049.00	$ 2,097,791.10	$(-) 10,257.90
Regular Operating Expenses	110,225.00	107,160.05	(-) 3,064.95
Travel	221,643.00	221,150.44	(-) 492.56
Motor Vehicle/Equipment Purchases	92,220.00	90,640.09	(-) 1,579.91
Publications and Printing	16,081.00	12,073.44	(-) 4,007.56
Equipment Purchases	6,627.00	6,531.11	(-) 95.89
Computer Charges	13,266.00	8,169.76	(-) 5,096.24
Real Estate Rentals	59,836.00	56,838.69	(-) 2,997.31
Telecommunications	21,560.00	17,515.08	(-) 4,044.92
Per Diem, Fees and Contracts	9,500.00	7,922.24	(-) 1,577.76
	$ 2,659,007.00	$ 2,625,792.00	$(-) 33,215.00
Excess of Funds Available over Expenditures		$ 33,215.00	$ 33,215.00

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

COMMUNITY AFFAIRS, DEPARTMENT OF
"A" COMMUNITY AFFAIRS, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Community Affairs, "A" Budget, as presented in unit report, provided for expenditures totaling $5,916,550.48. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 4,035,116.48	$ 3,967,560.48	$(-) 67,556.00
Federal Funds	1,853,344.00	1,791,182.88	(-) 62,161.12
Other Revenues Retained	28,090.00	28,071.51	(-) 18.49
	$ 5,916,550.48	$ 5,786,814.87	$(-) 129,735.61
EXPENDITURES			
Personal Services	$ 2,350,992.00	$ 2,329,801.96	$(-) 21,190.04
Regular Operating Expenses	122,532.00	106,119.07	(-) 16,412.93
Travel	148,318.00	133,968.06	(-) 14,349.94
Publications and Printing	60,790.00	48,225.84	(-) 12,564.16
Equipment Purchases	10,899.00	10,577.46	(-) 321.54
Computer Charges	7,665.00	1,403.66	(-) 6,261.34
Real Estate Rentals	134,732.00	134,731.84	(-) .16
Telecommunications	67,465.00	51,877.94	(-) 15,587.06
Per Diem, Fees and Contracts	655,016.48	607,919.70	(-) 47,096.78
Capital Felony Expense	50,000.00	1,380.16	(-) 48,619.84
Grants to Area Planning and Development Commissions	1,350,000.00	1,350,000.00	.00
HUD 701 Planning Grants	538,117.00	538,117.00	.00
Local Assistance Grants	200,000.00	200,000.00	.00
Appalachian Regional Commission Assessment	166,274.00	166,274.00	.00
Coastal Plains Regional Commission Assessment	53,750.00	49,800.14	(-) 3,949.86
	$ 5,916,550.48	$ 5,730,196.83	$(-) 186,353.65
Excess of Funds Available over Expenditures		$ 56,618.04	$ 56,618.04

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

COMMUNITY AFFAIRS, DEPARTMENT OF
"B" CRIME COMMISSION, STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Crime Commission of the Department of Community Affairs, "B" Budget, as presented in unit report, provided for expenditures totaling $9,162,979.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 260,439.00	$ 151,758.00	$(-) 108,681.00
Federal Funds	4,415,127.89	3,636,206.41	(-) 778,921.48
	$ 4,675,566.89	$ 3,787,964.41	$(-) 887,602.48
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	4,487,412.11	4,487,412.11	.00
	$ 9,162,979.00	$ 8,275,376.52	$(-) 887,602.48
EXPENDITURES			
Personal Services	$ 624,886.00	$ 407,904.26	$(-) 216,981.74
Regular Operating Expenses	17,273.00	15,826.05	(-) 1,446.95
Travel	16,100.00	12,119.95	(-) 3,980.05
Publications and Printing	7,000.00	3,200.08	(-) 3,799.92
Real Estate Rentals	35,586.00	31,487.18	(-) 4,098.82
Telecommunications	13,613.00	10,482.25	(-) 3,130.75
Per Diem, Fees and Contracts	95,743.00	187,268.82	91,525.82
LEAA Action Local	1,550,000.00	(-) 16,163.16	(-) 1,566,163.16
LEAA Action State	556,377.09	178.90	(-) 556,198.19
LEAA Planning	352,778.00	(-) 39,523.31	(-) 392,301.31
LEAA Juvenile Justice	1,500,000.00	132,475.00	(-) 1,367,525.00
LEAA Discretionary	402,258.00	277,067.60	(-) 125,190.40
LEAA Action Carry Forward - Fiscal Year 1978	42,517.00	(-) 130,233.56	(-) 172,750.56
LEAA Action Carry Forward - Fiscal Year 1979	1,148,085.91	916,880.90	(-) 231,205.01
LEAA Action Carry Forward - Fiscal Year 1980	1,949,067.00	2,985,860.18	1,036,793.18
LEAA Juvenile Justice Carry Forward - Fiscal Year 1976	56,000.00	241,000.00	185,000.00
LEAA Juvenile Justice Carry Forward - Fiscal Year 1978	54,096.00	(-) 222,424.97	(-) 276,520.97
LEAA Juvenile Justice Carry Forward - Fiscal Year 1979	141,599.00	115,422.73	(-) 26,176.27
LEAA Juvenile Justice Carry Forward - Fiscal Year 1980	600,000.00	970,077.00	370,077.00
	$ 9,162,979.00	$ 5,898,905.90	$(-) 3,264,073.10
Excess of Funds Available over Expenditures		$ 2,376,470.62	$ 2,376,470.62

The above comparison indicates that Per Diem, Fees and Contracts were overspent in the amount of $91,525.82, LEAA Action Carry Forward - Fiscal Year 1980 was overspent in the amount of $1,036,793.18, LEAA Juvenile Justice Carry Forward - Fiscal Year 1976 was overspent in the amount of $185,000.00 and LEAA Juvenile Justice Carry Forward - Fiscal Year 1980 was overspent in the amount of $370,077.00. These overexpenditures are in violation of Section 58 of the Supplemental Appropriations Act of 1980-1981 as approved March 10, 1981.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABIE AND EXPENDITURES
BY SPENDING UNITS

COMPTROLLER GENERAL

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Comptroller General, as presented on page 18 of unit report, provided for expenditures totaling $5,098,162.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 4,561,919.00	$ 4,561,919.00	$ .00
Federal Funds	508,243.00	465,323.03	(-) 42,919.97
Other Revenues Retained	28,000.00	24,950.00	(-) 3,050.00
	$ 5,098,162.00	$ 5,052,192.03	$(-) 45,969.97
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	10,963.93	10,963.93
	$ 5,098,162.00	$ 5,063,155.96	$(-) 35,006.04
EXPENDITURES			
Personal Services	$ 4,170,816.00	$ 4,172,077.09	$ 1,261.09
Regular Operating Expenses	315,761.00	302,103.86	(-) 13,657.14
Travel	192,478.00	185,906.14	(-) 6,571.86
Motor Vehicle Equipment Purchases	10,192.00	10,191.12	(-) .88
Publications and Printing	89,246.00	83,628.69	(-) 5,617.31
Equipment Purchases	11,217.00	11,073.94	(-) 143.06
Computer Charges	106,184.00	96,478.71	(-) 9,705.29
Real Estate Rentals	78,792.00	78,791.00	(-) 1.00
Telecommunications	100,476.00	88,978.07	(-) 11,497.93
Per Diem, Fees and Contracts	23,000.00	11,909.66	(-) 11,090.34
	$ 5,098,162.00	$ 5,041,138.28	$(-) 57,023.72
Excess of Funds Available over Expenditures		$ 22,017.68	$ 22,017.68

The above comparison indicates that Personal Services were overspent in the amount of $1,261.09. This overexpenditure is in violation of Section 58 of the Supplemental Appropriations Act of 1980-1981 as approved March 10, 1981.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

CONSERVATION:
FORESTRY COMMISSION, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Forestry Commission, as presented on page 22 of unit report, provided for expenditures totaling $24,733,213.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 19,523,070.00	$ 19,523,070.00	$ .00
Federal Funds	1,885,129.00	1,948,046.27	62,917.27
Other Revenues Retained	3,325,014.00	3,334,913.39	9,899.39
	$ 24,733,213.00	$ 24,806,029.66	$ 72,816.66
EXPENDITURES			
Personal Services	$ 14,174,652.00	$ 14,161,520.53	$(-) 13,131.47
Regular Operating Expenses	4,161,950.00	4,155,558.55	(-) 6,391.45
Travel	105,041.00	104,106.75	(-) 934.25
Motor Vehicle Equipment Purchases	497,936.00	494,934.10	(-) 3,001.90
Publications and Printing	60,933.00	59,097.84	(-) 1,835.16
Equipment Purchases	1,666,688.00	1,666,463.26	(-) 224.74
Computer Charges	113,628.00	113,496.44	(-) 131.56
Real Estate Rentals	13,383.00	13,127.00	(-) 256.00
Telecommunications	415,609.00	407,947.93	(-) 7,661.07
Per Diem, Fees and Contracts	144,203.00	140,760.33	(-) 3,442.67
Capital Outlay	131,500.00	131,440.93	(-) 59.07
Contractual Research	449,690.00	448,833.97	(-) 856.03
Ware County Grant	60,000.00	60,000.00	.00
Wood Energy Program	2,738,000.00	2,736,852.16	(-) 1,147.84
	$ 24,733,213.00	$ 24,694,139.79	$(-) 39,073.21
Excess of Funds Available over Expenditures		$ 111,889.87	$ 111,889.87

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

CONSERVATION:
NATURAL RESOURCES, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Natural Resources, as presented in unit report, provided for expenditures totaling $70,803,959.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 45,410,598.00	$ 45,135,598.00	$(-) 275,000.00
Federal Funds	19,349,692.00	15,475,985.58	(-) 3,873,706.42
Other Revenues Retained	6,043,669.00	5,856,043.84	(-) 187,625.16
	$ 70,803,959.00	$ 66,467,627.42	$(-) 4,336,331.58
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	245,813.40	245,813.40
	$ 70,803,959.00	$ 66,713,440.82	$(-) 4,090,518.18
EXPENDITURES			
Personal Services	$ 28,523,414.00	$ 28,438,098.09	$(-) 85,315.91
Regular Operating Expenses	8,099,009.00	7,869,843.96	(-) 229,165.04
Travel	645,209.00	565,343.18	(-) 79,865.82
Motor Vehicle Equipment Purchases	725,194.00	714,903.21	(-) 10,290.79
Publications and Printing	535,883.00	483,759.60	(-) 52,123.40
Equipment Purchases	1,631,458.00	1,593,292.55	(-) 38,165.45
Computer Charges	499,926.00	468,392.47	(-) 31,533.53
Real Estate Rentals	772,647.00	768,166.22	(-) 4,480.78
Telecommunications	702,162.00	610,893.58	(-) 91,268.42
Per Diem, Fees and Contracts	2,796,221.00	2,747,307.24	(-) 48,913.76
Capital Outlay	237,916.00	235,193.49	(-) 2,722.51
Authority Lease Rentals	2,533,000.00	2,533,000.00	.00
Postage	294,457.00	277,096.92	(-) 17,360.08
Land and Water Conservation Grants	6,500,000.00	3,150,899.28	(-) 3,349,100.72
Recreation Grants	520,500.00	520,450.00	(-) 50.00
Young Adult Conservation Corps and Youth Conservation Corps Grants	505,200.00	290,204.00	(-) 214,996.00
Water and Sewer Grants	3,794,000.00	3,794,000.00	.00
Solid Waste Grants	1,600,000.00	1,600,000.00	.00
Contract with U. S. Geological Survey for Ground Water Resources Survey	212,775.00	212,775.00	.00
Contract with U. S. Geological Survey for Topographic Maps	145,000.00	145,000.00	.00
Capital Outlay - Hatchery Renovation	7,000.00	6,987.39	(-) 12.61
Capital Outlay - Repairs and Maintenance	2,338,619.00	2,141,769.29	(-) 196,849.71
Capital Outlay - Shop Stock	255,400.00	249,954.01	(-) 5,445.99
Capital Outlay - Heritage Trust	391,951.00	389,652.98	(-) 2,298.02
Cost of Material for Resale	739,010.00	733,646.85	(-) 5,363.15
Payments to Lake Lanier Islands Development Authority for Operations	486,889.00	486,889.00	.00
Payments to Lake Lanier Islands Development Authority for Capital Outlay	395,000.00	395,000.00	.00
Contract - Special Olympics, Inc.	121,000.00	121,000.00	.00
Payments to Stone Mountain Memorial Association	1,007,000.00	1,007,000.00	.00
Georgia Sports Hall of Fame	50,000.00	50,000.00	.00
Capital Outlay - Heritage Trust - Wildlife Management Area Land Acquisition	330,000.00	.00	(-) 330,000.00
Historic Preservation Grants	965,122.00	949,356.00	(-) 15,766.00
Fluoridation Grants	466,939.00	441,823.00	(-) 25,116.00
	$ 70,803,959.00	$ 65,985,267.31	$(-) 4,818,691.69
Excess of Funds Available over Expenditures		$ 728,173.51	$ 728,173.51

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

CONSERVATION:
SOIL AND WATER CONSERVATION COMMITTEE, STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Soil and Water Conservation Committee, as presented in unit report, provided for expenditures totaling $779,098.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 735,837.00	$ 680,590.00	$(-) 55,247.00
Federal Funds	37,746.00	41,239.57	3,493.57
Other Revenues Retained	5,515.00	.00	(-) 5,515.00
	$ 779,098.00	$ 721,829.57	$(-) 57,268.43
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	234.00	234.00
	$ 779,098.00	$ 722,063.57	$(-) 57,034.43
EXPENDITURES			
Personal Services	$ 438,099.00	$ 421,105.20	$(-) 16,993.80
Regular Operating Expenses	52,965.00	50,643.60	(-) 2,321.40
Travel	48,564.00	43,305.57	(-) 5,258.43
Motor Vehicle Equipment Purchases	5,500.00	5,399.26	(-) 100.74
Publications and Printing	53,600.00	48,160.59	(-) 5,439.41
Equipment Purchases	5,370.00	5,316.20	(-) 53.80
Computer Charges	4,000.00	3,653.82	(-) 346.18
Real Estate Rentals	19,098.00	17,528.28	(-) 1,569.72
Telecommunications	13,637.00	11,598.37	(-) 2,038.63
Per Diem, Fees and Contracts	138,265.00	109,424.59	(-) 28,840.41
	$ 779,098.00	$ 716,135.48	$(-) 62,962.52
Excess of Funds Available over Expenditures		$ 5,928.09	$ 5,928.09

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

DEFENSE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Defense, as presented on page 16 of unit report, provided for expenditures totaling $5,883,386.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,299,802.00	$ 2,299,102.00	$ (-) 700.00
Federal Funds	3,577,331.00	3,530,308.23	(-) 47,022.77
Other Revenues Retained	6,253.00	5,499.92	(-) 753.08
	$ 5,883,386.00	$ 5,834,910.15	$ (-) 48,475.85
EXPENDITURES			
Personal Services	$ 3,387,288.00	$ 3,347,777.80	$ (-) 39,510.20
Regular Operating Expenses	1,734,547.00	1,731,688.61	(-) 2,858.39
Travel	38,675.00	27,360.97	(-) 11,314.03
Motor Vehicle Equipment Purchases	9,000.00	9,000.00	.00
Publications and Printing	41,565.00	40,294.03	(-) 1,270.97
Equipment Purchases	10,600.00	10,404.72	(-) 195.28
Real Estate Rentals	4,560.00	4,560.00	.00
Telecommunications	50,150.00	45,598.97	(-) 4,551.03
Per Diem, Fees and Contracts	60,100.00	54,512.38	(-) 5,587.62
Capital Outlay	172,901.00	172,894.11	(-) 6.89
National Guard Units Grants	300,000.00	300,000.00	.00
Georgia Military Institute Grant	18,000.00	18,000.00	.00
Civil Air Patrol Contract	40,000.00	40,000.00	.00
Local Civil Defense Organizations Grants	16,000.00	14,058.51	(-) 1,941.49
	$ 5,883,386.00	$ 5,816,150.10	$ (-) 67,235.90
Excess of Funds Available over Expenditures		$ 18,760.05	$ 18,760.05

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

EDUCATION:
EDUCATION, DEPARTMENT OF
"A" EDUCATION, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Education, "A" Budget, as presented in unit report, provided for expenditures totaling $1,498,600,876.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,174,391,416.00	$ 1,174,391,416.00	$ .00
Revenue Sharing Funds	26,100,000.00	26,100,000.00	.00
	$ 1,200,491,416.00	$ 1,200,491,416.00	$ .00
Federal Funds	290,152,259.00	249,190,619.93	(-) 40,961,639.07
Other Revenues Retained	7,957,201.00	1,946,491.81	(-) 6,010,709.19
	$ 1,498,F00,876.00	$ 1,451,628,527.74	$(-) 46,972,348.26
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	4,734,518.67	4,734,518.67
	$ 1,498,600,876.00	$ 1,456,363,046.41	$(-) 42,237,829.59
EXPENDITURES			
Personal Services	$ 17,633,224.00	$ 17,305,807.81	$(-) 327,416.19
Regular Operating Expenses	3,361,802.00	2,703,312.31	(-) 658,489.69
Travel	1,146,514.00	974,449.28	(-) 172,064.72
Motor Vehicle Equipment Purchases	9,212.00	9,211.11	(-) .89
Publications and Printing	855,924.00	730,358.41	(-) 125,565.59
Equipment Purchases	500,020.00	458,543.89	(-) 41,476.11
Computer Charges	984,328.00	956,013.33	(-) 28,314.67
Real Estate Rentals	880,808.00	839,383.33	(-) 41,424.67
Telecommunications	507,932.00	426,657.87	(-) 81,274.13
Per Diem, Fees and Contracts	4,867,770.00	4,035,982.86	(-) 831,787.14
Utilities	349,646.00	334,883.56	(-) 14,762.44
APEG Grants:			
Salaries of Instructional Personnel (Sec. 10(a) (1) and 10(a) (2))	486,768,510.00	488,222,926.02	1,454,416.02
Salaries of Instructional Personnel (Sec. 5)	77,666,338.00	78,012,113.58	345,775.58
Salaries of Instructional Personnel (Sec. 7)	18,252,465.00	18,245,673.43	(-) 6,791.57
Salaries of Student Supportive Personnel (Sec. 20(a))	21,862,200.00	21,868,792.93	6,592.93
Salaries of Administrative and Supervisory Personnel (Sec. 21)	57,899,590.00	57,872,767.52	(-) 26,822.48
Special Education Leadership Personnel (Sec. 21(c) (2))	2,301,467.00	2,319,464.98	17,997.98
Instructional Media (Sec. 13)	17,475,263.00	17,474,538.03	(-) 724.97
Instructional Equipment (Sec. 14)	691,228.00	694,192.35	2,964.35
Maintenance and Operation (Sec. 15)	79,476,429.00	79,530,008.21	53,579.21
Sick and Personal Leave (Sec. 16)	5,461,020.00	5,461,368.75	348.75
Travel (Sec. 17)	921,637.00	925,589.01	3,952.01
Pupil Transportation - Regular (Sec. 25)	51,784,838.00	51,698,310.89	(-) 86,527.11
Pupil Transportation - Kindergarten (Sec. 25)	2,552,437.00	2,488,953.27	(-) 63,483.73
Pupil Transportation - Special (Sec. 25)	6,362,107.00	6,345,029.84	(-) 17,077.16
Isolated Schools	312,052.00	284,062.39	(-) 27,989.61
Non-APEG Grants:			
Education of Children of Low-Income Families	97,256,399.00	87,587,368.72	(-) 9,669,030.28
Teacher Retirement	78,780,898.00	78,835,566.32	54,668.32
Instructional Services for the Handicapped	21,934,572.00	19,835,244.83	(-) 2,099,327.17
Preparation of Professional Personnel in Education of Handicapped Children	79,631.00	69,506.00	(-) 10,125.00
Tuition for the Multihandicapped	1,233,747.00	1,232,671.31	(-) 1,075.69
Severely Emotionally Disturbed	14,125,904.00	14,036,377.88	(-) 89,526.12
Compensatory Education	12,746,747.00	12,746,747.08	.08
High School Program	25,224,253.00	24,213,730.69	(-) 1,010,522.31
Vocational Research and Curriculum	1,145,977.00	794,507.41	(-) 351,469.59
Adult Education	4,211,280.00	3,546,921.31	(-) 664,358.69
Area Vocational Technical Schools	44,462,802.00	42,764,878.21	(-) 1,697,923.79
Career Education	263,921.00	259,676.00	(-) 4,245.00
Junior College Vocational Program	1,236,279.00	1,123,718.51	(-) 112,560.49

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

EDUCATION: continued
EDUCATION, DEPARTMENT OF continued
"A" EDUCATION, DEPARTMENT OF continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

EXPENDITURES continued	BUDGETED	ACTUAL	OVER (-) UNDER
Non-APEG Grants: continued			
Quick Start Program	$ 2,723,956.00	$ 2,721,481.40	$(-) 2,474.60
Comprehensive Employment and Training	5,714,894.00	3,600,417.97	(-) 2,114,476.03
School Library Resources and Other Materials	3,895,228.00	3,894,624.10	(-) 603.90
Salaries and Travel of Public Librarians	3,746,467.00	3,523,658.48	(-) 222,808.52
Public Library Materials	3,484,443.00	3,085,192.00	(-) 399,251.00
Talking Book Centers	638,495.00	638,495.00	.00
Public Library Maintenance and Operation	2,171,600.00	2,171,600.00	.00
Public Library Construction	4,406,836.00	3,535,836.00	(-) 871,000.00
School Lunch (Federal)	125,606,750.00	96,917,202.85	(-) 28,689,547.15
School Lunch (State)	14,800,000.00	14,800,000.00	.00
Supplementary Education Centers and Services	3,510,749.00	2,657,195.07	(-) 853,553.93
Staff Development	988,000.00	949,831.80	(-) 38,168.20
Supervision and Assessment of Students and Beginning Teachers and Performance Based Certification	2,819,000.00	2,818,988.04	(-) 11.96
Cooperative Educational Services Agencies	3,419,385.00	3,419,384.84	(-) .16
Superintendents' Salaries	4,190,514.00	4,164,613.50	(-) 25,900.50
Competency-Based High School Graduation Requirements	260,000.00	255,000.00	(-) 5,000.00
Instructional Aides	8,539,454.00	8,528,725.76	(-) 10,728.24
Teacher Health Insurance	11,307,997.00	10,908,538.43	(-) 399,458.57
Special Projects	352,989.00	252,389.00	(-) 100,600.00
Regional ITV Projects	100,000.00	99,999.99	(-) .01
Indo-Chinese Refugee	30,924.00	30,923.50	(-) .50
Nutritional Education	270,000.00	150,000.00	(-) 120,000.00
Basic Skills	102,733.00	98,733.00	(-) 4,000.00
Capital Outlay (Under 32-648a)	18,000,000.00	17,998,722.90	(-) 1,277.10
Grants to Local Schools Systems for Educational Purposes (Act 562)	75,000,000.00	75,000,000.00	.00
Salaries of Extended Pre-School Personnel	7,763,064.00	7,763,064.00	.00
Area Vocational Technical School Construction	10,995,000.00	10,995,000.00	.00
Transition Program for Refugee Children	147,696.00	147,697.00	(-) 1.00
Educational Services for Cuban and Haitian Children	27,529.00	27,529.00	.00
	$ 1,496,600,876.00	$ 1,448,420,153.32	$(-) 48,180,722.68
Excess of Funds Available Over Expenditures		$ 7,942,893.09	$ 7,942,893.09

The above comparison indicates that APEG Grant for Salaries of Instructional Personnel (Sec. 10(a) (1) and 10(a) (2)) was overspent in the amount of $1,454,416.02, APEG Grant for Salaries of Instructional Personnel (Sec. 9) was overspent in the amount of $345,775.58, APEG Grant for Salaries of Student Supportive Personnel (Sec. 20(a)) was overspent in the amount of $6,592,93, APEG Grant for Special Education Leadership Personnel (Sec. 21(c) (2)) was overspent in the amount of $17,997.98, APEG Grant for Instructional Equipment (Sec. 14) was overspent in the amount of $2,964.35, APEG Grant for Maintenance and Operation (Sec. 15) was overspent in the amount of $53,579.21, APEG Grant for Sick and Personal Leave (Sec. 16) was overspent in the amount of $348.75, APEG Grant for Travel (Sec. 17) was overspent in the amount of $3,952.01, Non-APEG Grant for Teacher Retirement was overspent in the amount of $54,668.12, and Non-APEG Grant for Compensatory Education was overspent in the amount of $.08. These overexpenditures are in violation of Section 58 of the Supplemental Appropriations Act of 1980-1981 as approved March 10, 1981.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

EDUCATION:
EDUCATION, DEPARTMENT OF
"B" INSTITUTIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Institutions of the Department of Education, "B" Budget, as presented in unit report, provided for expenditures totaling $15,662,016.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 12,550,606.00	$ 12,514,500.00	$(-) 36,106.00
Federal Funds	1,310,990.00	1,424,884.60	113,894.60
Other Revenues Retained	1,800,420.00	1,202,581.74	(-) 597,838.26
	$ 15,662,016.00	$ 15,141,966.34	$(-) 520,049.66
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	156,978.69	156,978.69
	$ 15,662,016.00	$ 15,298,945.03	$(-) 363,070.97
EXPENDITURES			
Personal Services	$ 11,302,836.00	$ 11,152,145.18	$(-) 150,690.82
Regular Operating Expenses	2,296,863.00	2,109,337.04	(-) 187,525.96
Travel	67,287.00	53,591.36	(-) 13,695.64
Motor Vehicle Equipment Purchases	7,500.00	6,032.64	(-) 1,467.36
Publications and Printing	19,858.00	16,399.25	(-) 3,458.75
Equipment Purchases	650,716.00	572,062.44	(-) 78,653.56
Telecommunications	76,637.00	76,390.84	(-) 246.16
Per Diem, Fees and Contracts	65,053.00	41,471.48	(-) 23,581.52
Capital Outlay	161,829.00	14,107.29	(-) 147,721.71
Utilities	1,013,437.00	990,957.94	(-) 22,479.06
	$ 15,662,016.00	$ 15,032,495.46	$(-) 629,520.54
Excess of Funds Available over Expenditures		$ 266,449.57	$ 266,449.57

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

EDUCATION:
PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM - EXPENSE FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Public School Employees' Retirement System, Expense Fund provided for expenditures totaling $11,365,435.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 11,365,435.00	$ 11,365,435.00	$ .00
EXPENDITURES			
Payments to Employees' Retirement System	$ 147,335.00	$ 147,335.00	$ .00
Employer Contributions	11,218,100.00	11,218,100.00	.00
	$ 11,365,435.00	$ 11,365,435.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

EDUCATION:
REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF
"A" RESIDENT INSTRUCTION AND UNIVERSITY SYSTEM INSTITUTIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Resident Instruction and University System Institutions of the Board of Regents of the University System of Georgia, "A" Budget, as presented on Schedule "1", page 32 of unit report, provided for expenditures totaling $791,920,233.00. The Regents, in turn, made budget allocations totaling $730,657,641.00 to the various units, as shown on Schedule "18", pages 62 and 63 of unit report.

Separate audit reports are made for the various units of the University System including research and extension activities. Section II of this report reflects a comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures for operations of units of the University System of Georgia.

That portion of the approved budget for the Resident Instruction and University System Institutions of the Board of Regents of the University System of Georgia eliminating the allocations to the various units, as presented on page 32 of unit report, provided for expenditures totaling $61,262,592.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 58,485,592.00	$ 58,485,592.00	$ .00
Other Revenues Retained	2,777,000.00	2,776,008.00	(-) 992.00
	$ 61,262,592.00	$ 61,261,600.00	$(-) 992.00
EXPENDITURES			
Capital Outlay	$ 664,234.00	$ 663,554.96	$(-) 679.04
Authority Lease Rentals	20,859,000.00	20,857,671.00	(-) 1,329.00
Teachers' Retirement	39,739,358.00	39,728,794.87	(-) 10,563.13
	$ 61,262,592.00	$ 61,250,020.83	$(-) 12,571.17
Excess of Funds Available over Expenditures		$ 11,579.17	$ 11,579.17

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

EDUCATION:
REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF
"B" REGENTS' CENTRAL OFFICE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Regents' Central Office of the Board of Regents of the University System of Georgia, "B" Budget, as presented on page 33 of unit report, provided for expenditures totaling $13,392,078.00. A comparisc ı of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 13,242,028.00	$ 13,242,028.00	$ .00
Federal Funds	.00	27,910.45	27,910.45
Other Revenues Retained	150,050.00	116,823.15	(-) 33,226.85
	$ 13,392,078.00	$ 13,386,761.60	$(-) 5,316.40
EXPENDITURES			
Personal Services	$ 2,429,165.00	$ 2,392,001.53	$(-) 37,163.47
Operating Expenses	800,453.00	827,058.82	26,605.82
Southern Regional Education Board Payments	3,097,050.00	3,047,650.00	(-) 49,400.00
Medical Scholarships	492,500.00	419,659.33	(-) 72,840.67
Regents Opportunity Grants	500,000.00	500,000.00	.00
Regents Scholarships	200,000.00	200,000.00	.00
Grants to Junior Colleges	5,682,910.00	5,612,453.74	(-) 70,456.26
Rental Payments to Georgia Military College	190,000.00	190,000.00	.00
	$ 13,392,078.00	$ 13,188,823.42	$(-) 203,254.58
Excess of Funds Available over Expenditures		$ 197,938.18	$ 197,938.18

The above comparison indicates that Operating Expenses were overspent in the amount of $26,605.82. This overexpenditure is in violation of Section 58 of the Supplemental Appropriations Act of 1980-1981 as approved March 10, 1981.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

EDUCATION:
STUDENT FINANCE COMMISSION, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Student Finance Commission, as presented in unit report, provided for expenditures totaling $17,842,540.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 14,260,727.00	$ 14,068,727.00	$(-) 192,000.00
Federal Funds	1,349,672.00	.00	(-) 1,349,672.00
Other Revenues Retained	2,232,141.00	1,617,053.32	(-) 615,087.68
	$ 17,842,540.00	$ 15,685,780.32	$(-) 2,156,759.68
EXPENDITURES			
Personal Services	$ 1,174,872.00	$ 1,137,750.13	$(-) 37,121.87
Regular Operating Expenses	114,298.00	104,162.44	(-) 10,135.56
Travel	27,280.00	22,489.06	(-) 4,790.94
Publications and Printing	42,400.00	35,603.86	(-) 6,796.14
Equipment Purchases	11,950.00	11,861.16	(-) 88.84
Computer Charges	116,486.00	106,617.07	(-) 9,868.93
Real Estate Rentals	69,518.00	69,510.06	(-) 7.94
Telecommunications	40,337.00	38,619.55	(-) 1,717.45
Per Diem, Fees and Contracts	100,250.00	82,717.65	(-) 17,532.35
Payment of Interest and Fees	679,000.00	601,000.00	(-) 78,000.00
Guaranteed Educational Loans	2,680,000.00	2,043,250.00	(-) 636,750.00
Tuition Equalization Grants	9,110,027.00	9,110,027.00	.00
Student Incentive Grants	3,516,622.00	2,166,950.00	(-) 1,349,672.00
Law Enforcement Personnel Dependents' Grants	32,000.00	20,000.00	(-) 12,000.00
North Georgia College ROTC Grants	127,500.00	127,500.00	.00
	$ 17,842,540.00	$ 15,678,057.98	$(-) 2,164,482.02
Excess of Funds Available over Expenditures		$ 7,722.34	$ 7,722.34

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

EDUCATION:
TEACHERS' RETIREMENT SYSTEM - EXPENSE FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Teachers' Retirement System, Expense Fund provided for expenditures totaling $3,328,778.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 1,298,750.00	$ 1,289,750.00	$(-) 9,000.00
Other Revenues Retained	2,030,028.00	2,250,502.19	220,474.19
	$ 3,328,778.00	$ 3,540,252.19	$ 211,474.19
EXPENDITURES			
Personal Services	$ 1,153,442.00	$ 1,150,878.03	$(-) 2,563.97
Regular Operating Expenses	60,101.00	59,649.02	(-) 451.98
Travel	18,950.00	18,561.45	(-) 388.55
Publications and Printing	46,300.00	51,696.07	5,396.07
Equipment Purchases	17,295.00	21,364.03	4,069.03
Computer Charges	406,184.00	588,482.96	182,298.96
Real Estate Rentals	72,196.00	72,194.88	(-) 1.12
Telecommunications	36,160.00	36,552.92	392.92
Per Diem, Fees and Contracts	166,800.00	162,089.72	(-) 4,710.28
Postage	52,600.00	52,531.23	(-) 68.77
Floor Fund for Local Retirement Systems	892,000.00	892,000.00	.00
Employer Contributions	406,750.00	131,961.05	(-) 274,788.95
	$ 3,328,778.00	$ 3,237,961.36	$(-) 90,816.64
Excess of Funds Available over Expenditures		$ 302,290.83	$ 302,290.83

EMPLOYEES' RETIREMENT SYSTEM - ADMINISTRATIVE EXPENSE FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Employees' Retirement System, Administrative Expense Fund provided for expenditures totaling $1,194,459.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 1,194,459.00	$ 1,099,827.18	$(-) 94,631.82
EXPENDITURES			
Personal Services	$ 523,802.00	$ 484,343.46	$(-) 39,458.54
Regular Operating Expenses	13,025.00	10,895.14	(-) 2,129.86
Travel	8,218.00	6,194.80	(-) 2,023.20
Publications and Printing	27,614.00	25,575.51	(-) 2,038.49
Equipment Purchases	13,214.00	12,668.69	(-) 545.31
Computer Charges	163,295.00	115,786.99	(-) 47,508.01
Real Estate Rentals	48,130.00	48,129.96	(-) .04
Telecommunications	9,256.00	8,981.98	(-) 274.02
Per Diem, Fees and Contracts	343,100.00	343,100.00	.00
Postage	44,805.00	44,150.65	(-) 654.35
	$ 1,194,459.00	$ 1,099,827.18	$(-) 94,631.82
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

FINANCING AND INVESTMENT COMMISSION, GEORGIA STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia State Financing and Investment Commission provided for expenditures totaling $996,143.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 996,143.00	$ 745,411.38	$(-) 250,731.62
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	3,565.88	3,565.88
	$ 996,143.00	$ 748,977.26	$(-) 247,165.74
EXPENDITURES			
Personal Services	$ 728,993.00	$ 580,534.38	$(-) 148,458.62
Regular Operating Expenses	42,500.00	36,861.47	(-) 5,638.53
Travel	8,439.00	7,245.82	(-) 1,193.18
Publications and Printing	6,000.00	.00	(-) 6,000.00
Equipment Purchases	1,750.00	.00	(-) 1,750.00
Computer Charges	20,000.00	12,655.43	(-) 7,344.57
Real Estate Rentals	56,461.00	56,460.00	(-) 1.00
Telecommunications	14,000.00	10,542.27	(-) 3,457.73
Per Diem, Fees and Contracts	118,000.00	42,906.49	(-) 75,093.51
	$ 996,143.00	$ 747,205.86	$(-) 248,937.14
Excess of Funds Available over Expenditures		$ 1,771.40	$ 1,771.40

GENERAL ASSEMBLY OF GEORGIA

FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for operations of the General Assembly of Georgia was $13,550,000.00 plus other revenues retained of $603.40 and carry-over of reserved fund balance from prior year of $55,974.01 making total funds available of $13,606,577.41. The total expenditures of the General Assembly of Georgia were $12,765,637.95 in the fiscal year ended June 30, 1981.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA
"A" GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA (ISSUED)

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State of Georgia General Obligation Debt Sinking Fund (Issued) of the State of Georgia General Obligation Debt Sinking Fund, "A" budget, as presented on page 14 of unit report, provided for expenditures totaling $36,894,251.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 36,894,251.00	$ 36,894,251.00	$ .00
EXPENDITURES			
General Obligation Debt Sinking Fund	$ 36,894,251.00	$ 36,894,251.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA
"B" GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA (NEW)

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State of Georgia General Obligation Debt Sinking Fund (New) of the State of Georgia General Obligation Debt Sinking Fund, "B" Budget, as presented on page 15 of unit report, provided for expenditures totaling $29,911,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 29,911,000.00	$ 29,911,000.00	$ .00
EXPENDITURES			
General Obligation Debt Sinking Fund	$ 29,911,000.00	$ 29,911,000.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

GOVERNOR, OFFICE OF THE: GOVERNOR'S OFFICE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Governor's Office, as presented on page 12 of unit report, provided for expenditures totaling $2,318,459.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,832,577.00	$ 1,832,577.00	$ .00
Federal Funds	351,667.00	341,161.18	(-) 10,505.82
Other Revenues Retained	134,215.00	139,723.85	5,508.85
	$ 2,318,459.00	$ 2,313,462.03	$(-) 4,996.97
EXPENDITURES			
Cost of Operations	$ 1,400,425.00	$ 1,368,344.92	$(-) 32,080.08
Mansion Allowance	40,000.00	40,000.00	.00
Intern Stipends and Travel	511,298.00	507,783.03	(-) 3,514.97
Personal Services	298,410.00	297,852.99	(-) 557.01
Regular Operating Expenses	8,236.00	7,598.70	(-) 637.30
Travel	12,000.00	10,871.78	(-) 1,128.22
Publications and Printing	1,500.00	989.68	(-) 510.32
Equipment Purchases	1,100.00	796.00	(-) 304.00
Real Estate Rentals	20,132.00	20,132.00	.00
Telecommunications	6,540.00	6,792.73	(-) 147.27
Per Diem, Fees and Contracts	18,418.00	10,725.40	(-) 7,692.60
	$ 2,318,459.00	$ 2,271,887.23	$(-) 46,571.77
Excess of Funds Available over Expenditures		$ 41,574.80	$ 41,574.80

GOVERNOR, OFFICE OF THE: GOVERNOR'S EMERGENCY FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Governor's Emergency Fund was $2,500,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,500,000.00	$ 2,500,000.00	$ .00
EXPENDITURES			
Transfer to Other State Budget Units	$ 2,500,000.00	$ 2,500,000.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

GOVERNOR, OFFICE OF THE:
PLANNING AND BUDGET, OFFICE OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Office of Planning and Budget, as presented on page 16 of unit report, provided for expenditures totaling $16,797,187.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,922,040.00	$ 5,922,040.00	$ .00
Federal Funds	10,787,804.00	6,247,236.75	(-) 4,540,567.25
Other Revenues Retained	87,343.00	64,648.79	(-) 22,694.21
	$ 16,797,187.00	$ 12,233,925.54	$(-) 4,563,261.46
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	354,802.54	354,802.54
	$ 16,797,187.00	$ 12,588,728.08	$(-) 4,208,458.92
EXPENDITURES			
Personal Services	$ 4,495,189.00	$ 4,012,798.50	$(-) 482,390.50
Regular Operating Expenses	289,580.00	192,329.25	(-) 97,250.75
Travel	244,333.00	132,327.71	(-) 112,005.29
Publications and Printing	179,964.00	75,948.00	(-) 104,016.00
Equipment Purchases	41,920.00	22,723.92	(-) 19,196.08
Computer Charges	222,272.00	165,334.08	(-) 56,937.92
Real Estate Rentals	268,664.00	265,285.48	(-) 3,378.52
Telecommunications	185,165.00	151,321.79	(-) 33,843.21
Per Diem, Fees and Contracts	8,865,952.00	5,223,792.72	(-) 3,642,159.28
Art Grants - State Funds	1,142,806.00	1,142,805.36	(-) .64
Art Grants - Federal Funds	699,899.00	674,314.71	(-) 25,584.29
Art Grants - Donations	62,343.00	57,778.91	(-) 4,564.09
Art Grants - Governor's Emergency Fund	99,100.00	99,100.00	.00
	$ 16,797,187.00	$ 12,215,860.43	$(-) 4,581,326.57
Excess of Funds Available over Expenditures		$ 372,867.65	$ 372,867.65

GRANTS, STATE AID:
TO COUNTIES

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Aid Grants to Counties provided for expenditures totaling $11,917,013.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 11,917,013.00	$ 11,917,013.00	$ .00
EXPENDITURES			
Regular Operating Expenses	$ 2,600,000.00	$ 2,600,000.00	$ .00
Capital Outlay	9,317,013.00	9,317,013.00	.00
	$ 11,917,013.00	$ 11,917,013.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

GRANTS, STATE AID: TO INCORPORATED MUNICIPALITIES

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Aid Grants to Incorporated Municipalities provided for expenditures totaling $13,517,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 13,517,000.00	$ 13,517,000.00	$ .00
EXPENDITURES			
Regular Operating Expenses	$ 4,200,000.00	$ 4,200,000.00	$ .00
Capital Outlay	9,317,000.00	9,317,000.00	.00
	$ 13,517,000.00	$ 13,517,000.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

HIGHWAY SAFETY, OFFICE OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Office of Highway Safety, as presented in unit report, provided for expenditures totaling $522,638.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 120,168.00	$ 120,168.00	$ .00
Federal Funds	401,294.00	371,257.91	(-) 30,036.09
Other Revenues Retained	1,176.00	1,175.90	(-) .10
	$ 522,638.00	$ 492,601.81	$(-) 30,036.19
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	60,000.00	60,000.00
	$ 522,638.00	$ 552,601.81	$ 29,963.81
EXPENDITURES			
Personal Services	$ 361,365.00	$ 355,039.68	$(-) 6,325.32
Regular Operating Expenses	22,450.00	19,722.25	(-) 2,727.75
Travel	18,500.00	16,564.78	(-) 1,935.22
Motor Vehicle Equipment Purchases	7,350.00	7,296.75	(-) 53.25
Publications and Printing	3,150.00	2,577.90	(-) 572.10
Equipment Purchases	3,826.00	3,329.13	(-) 496.87
Computer Charges	11,899.00	10,039.16	(-) 1,859.84
Real Estate Rentals	28,918.00	28,914.36	(-) 3.64
Telecommunications	18,480.00	15,655.44	(-) 2,824.56
Per Diem, Fees and Contracts	42,200.00	26,341.61	(-) 15,858.39
Postage	4,500.00	2,243.25	(-) 2,256.75
	$ 522,638.00	$ 487,724.31	$(-) 34,913.69
Excess of Funds Available over Expenditures		$ 64,877.50	$ 64,877.50

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

HUMAN RESOURCES, DEPARTMENT OF
"A" DEPARTMENTAL OPERATIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Departmental Operations of the Department of Human Resources, "A" Budget, as presented in unit report, provided for expenditures totaling $530,392,406.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 180,722,207.00	$ 180,715,659.00	$(-) 6,548.00
Federal Funds	321,423,772.00	296,877,229.05	(-) 24,546,542.95
Other Revenues Retained	26,697,787.00	26,099,598.52	(-) 598,188.48
	$ 528,843,766.00	$ 503,692,486.57	$(-) 25,151,279.43
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	1,548,640.00	10,705,262.67	9,156,622.67
	$ 530,392,406.00	$ 514,397,749.24	$(-) 15,994,656.76
EXPENDITURES			
Personal Services	$ 79,693,687.00	$ 77,450,085.55	$(-) 2,243,601.45
Regular Operating Expenses	50,461,123.00	47,959,973.36	(-) 2,501,149.64
Travel	3,113,269.00	2,726,023.79	(-) 387,245.21
Motor Vehicle Equipment Purchases	217,300.00	194,491.77	(-) 22,808.23
Publications and Printing	1,306,435.00	1,119,858.56	(-) 186,576.44
Equipment Purchases	1,091,431.00	938,994.63	(-) 152,436.37
Computer Charges	5,301,457.00	4,695,587.20	(-) 605,869.80
Real Estate Rentals	3,967,888.00	3,803,864.69	(-) 164,023.31
Telecommunications	2,142,332.00	1,944,633.09	(-) 197,698.91
Per Diem, Fees and Contracts	65,751,667.00	61,902,917.99	(-) 3,848,749.01
Capital Outlay	147,004.00	107,900.00	(-) 39,104.00
Utilities	738,811.00	702,424.31	(-) 36,386.69
Postage	1,018,800.00	920,805.12	(-) 97,994.88
Grants for Regional Prenatal and Postnatal Care Programs	3,239,000.00	3,239,000.00	.00
Crippled Children Benefits	4,076,505.00	4,076,351.54	(-) 153.46
Kidney Disease Benefits	500,000.00	499,999.84	(-) .16
Cancer Control Benefits	2,563,600.00	2,563,358.00	(-) 242.00
Benefits for Medically Indigent High Risk Pregnant Women and Their Infants	4,957,419.00	3,571,121.66	(-) 1,386,297.34
Family Planning Benefits	301,530.00	291,337.14	(-) 10,192.86
Benefits for Midwifery Program	229,201.00	142,846.00	(-) 86,355.00
Grants for DeKalb County Mental Retardation Project	128,338.00	128,338.00	.00
Grants for Chatham County Mental Retardation Project	92,800.00	92,799.99	(-) .01
Grant-In-Aid to Counties	25,438,062.00	24,895,264.52	(-) 542,797.48
Work Incentive Berefits	732,500.00	610,293.33	(-) 122,206.67
Grants to Fulton County for 24-hour Emergency Social Services	146,079.00	146,079.00	.00
Benefits for Child Care	8,942,421.00	8,233,281.73	(-) 709,139.27
Homemaker Meals	98,400.00	91,018.18	(-) 7,381.82
Chatham County Homemaker Project	418,565.00	415,410.71	(-) 3,154.29
Douglas County Homemaker Project	112,870.00	112,243.41	(-) 626.59
Fulton County Homemaker Project	261,412.00	261,412.00	.00
Grants for Nephrology Centers	337,831.00	337,830.85	(-) .15
Case Services	19,468,342.00	18,005,418.77	(-) 1,462,923.23
E.S.R.P. Case Services	175,490.00	65,614.72	(-) 109,875.28
SSI-Supplement Benefits	31,520.00	31,520.00	.00
AFDC Benefits	152,486,565.00	151,123,180.87	(-) 1,363,384.13
Local Services Benefits Payments Grants	48,740,253.00	48,198,906.50	(-) 541,346.50
Grants to Counties for Social Services	39,568,339.00	39,528,593.39	(-) 39,745.61
Contract for the Purchase of Clotting Factor for the Hemophilia Program	100,000.00	100,000.00	.00
Institutional Repairs and Maintenance	866,000.00	857,115.67	(-) 8,884.33
Contract with Emory University for Arthritis Research	178,160.00	178,160.00	.00
Grant for Epilepsy Program	50,000.00	50,000.00	.00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

HUMAN RESOURCES, DEPARTMENT OF continued
"A" DEPARTMENTAL OPERATIONS continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

EXPENDITURES continued	BUDGETED	ACTUAL	OVER (-) UNDER
Grant to Grady Hospital for Cystic Fibrosis Program	$ 40,000.00	$ 40,000.00	$ .00
Contract - Georgia Advocacy Program	200,000.00	200,000.00	.00
Grant for Teenage Pregnancy Prevention Program	250,000.00	249,968.86	(-) 31.14
Contract - Cancer Research at Emory	100,000.00	100,000.00	.00
Grants to Counties for Metabolic Disorders Screening and Testing	40,000.00	40,000.00	.00
Contract for Scoliosis Screening	20,000.00	20,000.00	.00
Contract - Macon-Bibb County Hospital Authority	550,000.00	550,000.00	.00
	$ 530,392,406.00	$ 513,514,024.74	$(-) 16,878,381.26
Excess of Funds Available over Expenditures		$ 883,724.50	$ 883,724.50

HUMAN RESOURCES, DEPARTMENT OF
"B" HEALTH PLANNING AND DEVELOPMENT, STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Health Planning and Development of the Department of Human Resources, "B" Budget, as presented in unit report, provided for expenditures totaling $1,129,897.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 376,400.00	$ 376,400.00	$ .00
Federal Funds	753,497.00	644,633.95	(-) 108,863.05
Other Revenues Retained	.00	421.95	421.95
	$ 1,129,897.00	$ 1,021,455.90	$(-) 108,441.10

EXPENDITURES	BUDGETED	ACTUAL	OVER (-) UNDER
Personal Services	$ 719,731.00	$ 683,910.79	$(-) 35,820.21
Regular Operating Expenses	59,906.00	47,577.80	(-) 12,328.20
Travel	16,359.00	13,993.05	(-) 2,365.95
Publications and Printing	9,000.00	5,595.87	(-) 3,404.13
Equipment Purchases	2,701.00	864.00	(-) 1,837.00
Computer Charges	29,531.00	18,538.03	(-) 10,992.97
Real Estate Rentals	83,069.00	65,486.19	(-) 17,582.81
Telecommunications	24,800.00	22,643.06	(-) 2,156.94
Per Diem, Fees and Contracts	180,300.00	160,862.03	(-) 19,437.97
Postage	4,500.00	3,953.75	(-) 546.25
	$ 1,129,897.00	$ 1,023,424.57	$(-) 106,472.43
Excess of Funds Available over Expenditures		$(-) 1,968.67	$(-) 1,968.67

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

HUMAN RESOURCES, DEPARTMENT OF
"C" COMMUNITY MENTAL HEALTH/MENTAL RETARDATION YOUTH SERVICES AND INSTITUTIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Community Mental Health/Mental Retardation Youth Services and Institutions of the Department of Human Resources, "C" Budget, as presented in unit report, provided for expenditures totaling $341,328,753.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 234,322,636.00	$ 233,922,636.00	$(-) 400,000.00
Federal Funds	26,264,709.00	37,252,737.55	10,988,028.55
Other Revenues Retained	80,596,650.00	67,747,285.61	(-) 12,849,364.39
	$ 341,183,995.00	$ 338,922,659.16	$(-) 2,261,335.84
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	144,758.00	3,271,512.00	3,126,754.00
	$ 341,328,753.00	$ 342,194,171.16	$ 865,418.16
EXPENDITURES			
Personal Services	$ 188,679,388.00	$ 187,866,161.88	$(-) 813,226.12
Regular Operating Expenses	25,393,240.00	25,000,761.81	(-) 392,478.19
Travel	613,189.00	566,311.16	(-) 46,877.84
Motor Vehicle Equipment Purchases	624,465.00	617,054.58	(-) 7,410.42
Publications and Printing	109,294.00	102,393.28	(-) 6,900.72
Equipment Purchases	2,147,280.00	2,112,186.29	(-) 35,093.71
Computer Charges	1,482,675.00	1,462,251.10	(-) 20,423.90
Real Estate Rentals	344,329.00	303,503.19	(-) 40,825.81
Telecommunications	1,804,376.00	1,791,725.71	(-) 12,650.29
Per Diem, Fees and Contracts	2,406,847.00	2,275,107.09	(-) 131,739.91
Capital Outlay	3,590,539.00	3,268,921.68	(-) 321,617.32
Authority Lease Rentals	4,930,000.00	4,930,000.00	.00
Utilities	10,219,090.00	10,002,270.68	(-) 216,819.32
Postage	184,931.00	181,205.51	(-) 3,725.49
Grants to County-Owned Detention Centers	535,000.00	535,000.00	.00
Drug Abuse Contracts	818,395.00	710,029.25	(-) 108,365.75
Day Care Centers for the Mentally Retarded	37,110,326.00	36,904,309.96	(-) 206,016.04
MR Day Care Center Motor Vehicle Purchases	578,150.00	572,221.05	(-) 5,928.95
Developmental Disability Services Chiefs	647,576.00	642,365.86	(-) 5,210.14
Group Homes for the Mentally Retarded	3,129,050.00	3,058,732.28	(-) 70,317.72
Supportive Living Staff	864,767.00	834,376.97	(-) 30,390.03
Supportive Living Benefits	1,538,625.00	1,468,233.96	(-) 70,391.04
Georgia State Foster Grandparent/Senior Companion Program	509,000.00	509,000.00	.00
Community Residential Services Staff	1,361,994.00	1,267,452.28	(-) 94,541.72
Community Residential Services	1,723,368.00	1,721,918.56	(-) 1,449.44
Community Mental Health Center Services	48,085,013.00	46,902,284.23	(-) 1,182,728.77
Project Rescue	225,190.00	222,234.96	(-) 2,955.04
Project ARC	120,000.00	120,000.00	.00
Uniform Alcoholism Projects	1,537,656.00	1,437,180.45	(-) 100,475.55
Child Care Benefits	15,000.00	11,309.73	(-) 3,690.27
	$ 341,328,753.00	$ 337,396,503.50	$(-) 3,932,249.50
Excess of Funds Available over Expenditures		$ 4,797,667.66	$ 4,797,667.66

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

INDUSTRY AND TRADE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Industry and Trade, as presented on page 20 of unit report, provided for expenditures totaling $10,729,782.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 9,344,782.00	$ 9,235,684.00	$(-) 109,098.00
Federal Funds	30,000.00	30,000.00	.00
Other Revenues Retained	1,355,000.00	1,360,001.44	5,001.44
	$ 10,729,782.00	$ 10,625,685.44	$(-) 104,096.56
EXPENDITURES			
Personal Services	$ 3,484,842.00	$ 3,409,195.34	$(-) 75,646.66
Regular Operating Expenses	662,540.00	615,590.70	(-) 46,949.30
Travel	224,900.00	208,569.09	(-) 16,330.91
Motor Vehicle Equipment Purchases	8,500.00	8,426.00	(-) 74.00
Publications and Printing	328,300.00	322,093.48	(-) 6,206.52
Equipment Purchases	59,365.00	59,048.43	(-) 316.57
Computer Charges	53,528.00	53,302.58	(-) 225.42
Real Estate Rentals	210,000.00	206,101.61	(-) 3,898.39
Telecommunications	147,500.00	129,557.62	(-) 17,942.38
Per Diem, Fees and Contracts	196,807.00	164,481.43	(-) 32,325.57
Postage	228,000.00	227,121.80	(-) 878.20
Local Welcome Center Contracts	95,000.00	95,000.00	.00
Advertising	1,378,000.00	1,378,000.00	.00
Georgia Ports Authority - Authority Lease Rentals	2,595,000.00	2,595,000.00	.00
Georgia Ports Authority - General Obligation Bond Payments	500,000.00	500,000.00	.00
Historic Chattahoochee Commission Contract	35,000.00	35,000.00	.00
Atlanta Council for International Visitors	20,000.00	20,000.00	.00
Waterway Development in Georgia	25,000.00	25,000.00	.00
Georgia Music Week Promotion	20,000.00	20,000.00	.00
Appalachian Regional Commission	30,000.00	30,000.00	.00
Atlanta Convention and Visitors Bureau	2,500.00	2,500.00	.00
Georgia World Congress Center Operating Expenses	350,000.00	350,000.00	.00
Southern Center for International Studies	25,000.00	25,000.00	.00
Carpet and Rug Institute	50,000.00	50,000.00	.00
	$ 10,729,782.00	$ 10,528,988.08	$(-) 200,793.92
Excess of Funds Available over Expenditures		$ 96,697.36	$ 96,697.36

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

INVESTIGATION, GEORGIA BUREAU OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Bureau of Investigation, as presented on page 16 of unit report, provided for expenditures totaling $15,282,464.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 14,896,002.00	$ 14,868,202.00	$(-) 27,800.00
Federal Funds	346,742.00	337,965.35	(-) 8,776.65
Other Revenues Retained	39,720.00	38,476.78	(-) 1,243.22
	$ 15,282,464.00	$ 15,244,644.13	$(-) 37,819.87
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	1,356.75	1,356.75
	$ 15,282,464.00	$ 15,246,000.88	$(-) 36,463.12
EXPENDITURES			
Personal Services	$ 9,539,163.00	$ 9,513,564.79	$(-) 25,598.21
Regular Operating Expenses	1,365,855.00	1,391,778.51	25,923.51
Travel	399,754.00	407,642.71	7,888.71
Motor Vehicle Equipment Purchases	293,264.00	293,175.41	(-) 88.59
Publications and Printing	60,925.00	57,797.88	(-) 3,127.12
Equipment Purchases	307,136.00	304,378.45	(-) 2,757.55
Computer Charges	1,904,480.00	1,807,914.10	(-) 96,565.90
Real Estate Rentals	138,553.00	136,372.47	(-) 2,180.53
Telecommunications	618,151.00	598,604.68	(-) 19,546.32
Per Diem, Fees and Contracts	97,248.00	96,206.65	(-) 1,041.35
Capital Outlay	323,300.00	321,019.27	(-) 2,280.73
Evidence Purchased	191,385.00	187,366.41	(-) 4,018.59
Postage	43,250.00	43,228.31	(-) 21.69
	$ 15,282,464.00	$ 15,159,049.64	$(-) 123,414.36
Excess of Funds Available over Expenditures		$ 86,951.24	$ 86,951.24

The above comparison indicates that Regular Operating Expenses were overspent in the amount of $25,923.51 and Travel was overspent in the amount of $7,888.71. These overexpenditures are in violation of Section 58 of the Supplemental Appropriations Act of 1980-1981 as approved March 10, 1981.

JUDICIAL SYSTEM:
SUPREME COURT

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Supreme Court, as presented on page 14 of unit report, provided for expenditures totaling $2,281,233.22. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,971,531.00	$ 1,971,531.00	$ .00
Other Revenues Retained	309,702.22	309,702.22	.00
	$ 2,281,233.22	$ 2,281,233.22	$ .00
EXPENDITURES			
Cost of Operations	$ 2,281,233.22	$ 2,274,720.03	$(-) 6,513.19
Excess of Funds Available over Expenditures		$ 6,513.19	$ 6,513.19

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

JUDICIAL SYSTEM:
COURT OF APPEALS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Court of Appeals, as presented on page 14 of unit report, provided for expenditures totaling $2,183,165.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,183,165.00	$ 2,183,165.00	$ .00
Other Revenues Retained	.00	31,632.19	31,632.19
	$ 2,183,165.00	$ 2,214,797.19	$ 31,632.19
EXPENDITURES			
Cost of Operations	$ 2,183,165.00	$ 2,207,981.59	$ 24,816.59
Excess of Funds Available over Expenditures		$ 6,815.60	$ 6,815.60

The above comparison indicates that the actual expenditures of the Court of Appeals exceeded the approved budget.

JUDICIAL SYSTEM:
SUPERIOR COURTS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Superior Courts, as presented on page 16 of unit report, provided for expenditures totaling $14,770,651.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 14,770,651.00	$ 14,770,651.00	$ .00
Federal Funds	.00	172,242.78	172,242.78
Other Revenues Retained	.00	170,124.08	170,124.08
	$ 14,770,651.00	$ 15,113,017.86	$ 342,366.86
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	1,536.89	1,536.89
	$ 14,770,651.00	$ 15,114,554.75	$ 343,903.75
EXPENDITURES			
Cost of Operations	$ 14,770,651.00	$ 14,999,278.58	$ 228,627.58
Excess of Funds Available over Expenditures		$ 115,276.17	$ 115,276.17

The above comparison indicates that the actual expenditures of the Superior Courts exceeded the approved budget.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

JUDICIAL SYSTEM:
ADMINISTRATIVE OFFICE OF THE COURTS AND JUDICIAL ADMINISTRATIVE DISTRICTS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Administrative Office of the Courts and Judicial Administrative Districts, as presented on page 14 of unit report, provided for expenditures totaling $1,032,300.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,032,300.00	$ 1,032,300.00	$ .00
Federal Funds	.00	177,927.17	177,927.17
	$ 1,032,300.00	$ 1,210,227.17	$ 177,927.17
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	66,751.36	66,751.36
	$ 1,032,300.00	$ 1,276,978.53	$ 244,678.53
EXPENDITURES			
Administrative Office of the Courts	$ 484,734.00	$ 729,412.32	$ 244,678.32
Institute for Continuing Judicial Education	121,200.00	120,855.76	(-) 344.24
Judicial Administrative Districts	426,366.00	425,676.28	(-) 689.72
	$ 1,032,300.00	$ 1,275,944.36	$ 243,644.36
Excess of Funds Available over Expenditures		$ 1,034.17	$ 1,034.17

The above comparison indicates that the actual expenditures of the Administrative Office of the Courts and Judicial Administrative Districts exceeded the approved budget.

JUDICIAL SYSTEM:
APPELLATE COURT REPORTS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Appellate Court Reports, as presented on page 12 of unit report, provided for expenditures totaling $175,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 175,000.00	$ 175,000.00	$ .00
EXPENDITURES			
Cost of Operations	$ 175,000.00	$ 172,506.53	$ (-) 2,493.47
Excess of Funds Available over Expenditures		$ 2,493.47	$ 2,493.47

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

JUDICIAL SYSTEM:
COURT REPORTING OF THE JUDICIAL COUNCIL, BOARD OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Board of Court Reporting of the Judicial Council, as presented on page 12 of unit report, provided for expenditures totaling $12,293.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 12,293.00	$ 12,293.00	$ .00
Other Revenues Retained	.00	16,333.38	16,333.38
	$ 12,293.00	$ 28,626.38	$ 16,333.38
EXPENDITURES			
Cost of Operations	$ 12,293.00	$ 28,626.38	$ 16,333.38
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that the actual expenditures of the Board of Court Reporting of the Judicial Council exceeded the approved budget.

JUDICIAL SYSTEM:
INDIGENT DEFENSE COUNCIL, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Indigent Defense Council, as presented on page 12 of unit report, provided for expenditures totaling $343,805.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 343,805.00	$ 343,805.00	$ .00
Federal Funds	.00	39,384.58	39,384.58
	$ 343,805.00	$ 383,189.58	$ 39,384.58
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	54,251.00	54,251.00
	$ 343,805.00	$ 437,440.58	$ 93,635.58
EXPENDITURES			
Central Operations	$ 25,000.00	$ 29,415.31	$ 4,415.31
Grants	318,805.00	396,357.31	77,552.31
	$ 343,805.00	$ 425,772.62	$ 81,967.62
Excess of Funds Available over Expenditures		$ 11,667.96	$ 11,667.96

The above comparison indicates that the actual expenditures of the Georgia Indigent Defense Council exceeded the approved budget.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

JUDICIAL SYSTEM:
JUDICIAL QUALIFICATIONS COMMISSION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Judicial Qualifications Commission, as presented on page 12 of unit report, provided for expenditures totaling $56,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 56,000.00	$ 56,000.00	$ .00
EXPENDITURES			
Cost of Operations	$ 56,000.00	$ 37,525.60	$(-) 18,474.40
Excess of Funds Available over Expenditures		$ 18,474.40	$ 18,474.40

JUDICIAL SYSTEM:
JUSTICE COURTS TRAINING COUNCIL, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Justice Courts Training Council, as presented on page 12 of unit report, provided for expenditures totaling $11,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 11,000.00	$ 11,000.00	$ .00
Other Revenues Retained	.00	12,101.63	12,101.63
	$ 11,000.00	$ 23,101.63	$ 12,101.63
EXPENDITURES			
Cost of Operations	$ 11,000.00	$ 23,101.63	$ 12,101.63
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that the actual expenditures of the Georgia Justice Courts Training Council exceeded the approved budget.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

JUDICIAL SYSTEM: JUVENILE COURT JUDGES, COUNCIL OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Council of Juvenile Court Judges, as presented on page 12 of unit report, provided for expenditures totaling $87,500.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 87,500.00	$ 87,500.00	$ .00
Federal Funds	.00	440,103.75	440,103.75
	$ 87,500.00	$ 527,603.75	$ 440,103.75
EXPENDITURES			
Cost of Operations	$ 87,500.00	$ 527,603.75	$ 440,103.75
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that the actual expenditures of the Council of Juvenile Court Judges exceeded the approved budget.

LABOR, DEPARTMENT OF "A" INSPECTION DIVISION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Inspection Division of the Department of Labor, "A" Budget, as presented on page 24 of unit report, provided for expenditures totaling $709,859.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 709,859.00	$ 709,859.00	$ .00
EXPENDITURES			
Personal Services	$ 559,917.00	$ 553,659.86	$ (-) 6,257.14
Regular Operating Expenses	11,410.00	10,958.34	(-) 451.66
Travel	114,441.00	91,060.58	(-) 23,380.42
Publications and Printing	5,500.00	5,856.45	356.45
Equipment Purchases	3,200.00	3,147.15	(-) 52.85
Real Estate Rentals	7,591.00	7,590.96	(-) .04
Telecommunications	7,050.00	6,029.00	(-) 1,021.00
Per Diem, Fees and Contracts	750.00	50.40	(-) 699.60
	$ 709,859.00	$ 678,352.74	$ (-) 31,506.26
Excess of Funds Available over Expenditures		$ 31,506.26	$ 31,506.26

The above comparison indicates that Publications and Printing were overspent in the amount of $356.45. This over-expenditure is in violation of Section 58 of the Supplemental Appropriations Act of 1980-1981 as approved March 10, 1981.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

LABOR, DEPARTMENT OF
"B" BASIC EMPLOYMENT, WORK INCENTIVE, CORRECTIONAL SERVICES AND COMPREHENSIVE EMPLOYMENT AND TRAINING

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Basic Employment, Work Incentive, Correctional Services and Comprehensive Employment and Training of the Department of Labor, "B" Budget, as presented on page 25 of unit report, provided for expenditures totaling $168,722,915.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,626,287.00	$ 2,626,287.00	$ .00
Federal Funds	166,096,628.00	141,005,395.67	(-) 25,091,232.33
Other Revenues Retained	.00	88,063.97	88,063.97
	$ 168,722,915.00	$ 143,719,746.64	$(-) 25,003,168.36
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	1,693,732.58	1,693,732.58
	$ 168,722,915.00	$ 145,413,479.22	$(-) 23,309,435.78
EXPENDITURES			
Personal Services	$ 50,163,614.00	$ 48,807,599.52	$(-) 1,356,014.48
Regular Operating Expenses	5,233,646.00	4,268,521.99	(-) 965,124.01
Travel	1,732,731.00	1,395,515.46	(-) 337,215.54
Motor Vehicle Equipment Purchases	7,800.00	7,708.78	(-) 91.22
Publications and Printing	35,900.00	9,284.35	(-) 26,615.65
Equipment Purchases	2,520,500.00	2,166,756.46	(-) 353,743.54
Computer Charges	1,257,975.00	920,131.68	(-) 337,843.32
Real Estate Rentals	2,946,929.00	2,357,343.75	(-) 589,585.25
Telecommunications	1,369,320.00	1,306,407.02	(-) 62,912.98
Per Diem, Fees and Contracts	2,154,500.00	1,194,591.42	(-) 959,908.58
Capital Outlay	100,000.00	30,825.90	(-) 69,174.10
Per Diem, Fees and Contracts (CETA)	500,000.00	77,607.16	(-) 422,392.84
W.I.N. Grants	700,000.00	471,941.94	(-) 228,058.06
CETA Direct Benefits	100,000,000.00	76,993,855.55	(-) 23,006,144.45
	$ 168,722,915.00	$ 140,008,090.98	$(-) 28,714,824.02
Excess of Funds Available over Expenditures		$ 5,405,388.24	$ 5,405,388.24

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

LAW, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Law, as presented on page 14 of unit report, provided for expenditures totaling $3,980,985.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,655,670.00	$ 3,655,670.00	$ .00
Other Revenues Retained	325,315.00	325,315.52	.52
	$ 3,980,985.00	$ 3,980,985.52	$ .52
EXPENDITURES			
Personal Services	$ 3,134,866.00	$ 3,134,462.67	$ (-) 403.33
Regular Operating Expenses	193,265.00	191,422.85	(-) 1,842.15
Travel	121,311.00	118,733.17	(-) 2,577.83
Publications and Printing	48,000.00	46,536.47	(-) 1,463.53
Equipment Purchases	18,410.00	18,287.68	(-) 122.32
Computer Charges	140.00	139.45	(-) .55
Real Estate Rentals	293,480.00	293,480.00	.00
Telecommunications	76,760.00	76,588.49	(-) 171.51
Per Diem, Fees and Contracts	41,453.00	41,288.46	(-) 164.54
Books for State Library	53,300.00	53,192.11	(-) 107.89
	$ 3,980,985.00	$ 3,974,131.35	$ (-) 6,853.65
Excess of Funds Available over Expenditures		$ 6,854.17	$ 6,854.17

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

MEDICAL ASSISTANCE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Medical Assistance, as presented on page 20 of unit report, provided for expenditures totaling $732,852,135.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 175,671,693.00	$ 175,671,693.00	$ .00
Federal Funds	490,066,109.00	378,059,037.50	(-)112,007,071.50
Other Revenues Retained	15,750,489.00	15,719,237.65	(-) 31,251.35
	$ 681,488,291.00	$ 569,449,968.15	$(-)112,038,322.85
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	51,363,844.00	44,133,161.58	(-) 7,230,682.42
	$ 732,852,135.00	$ 613,583,129.73	$(-)119,269,305.27
EXPENDITURES			
Personal Services	$ 5,211,211.00	$ 5,159,497.15	$(-) 51,713.85
Regular Operating Expenses	245,299.00	234,347.08	(-) 10,951.92
Travel	117,834.00	109,674.08	(-) 8,159.92
Publications and Printing	107,345.00	84,305.94	(-) 23,039.06
Equipment Purchases	30,095.00	24,816.00	(-) 5,279.00
Computer Charges	7,235,132.00	7,002,139.34	(-) 232,992.66
Real Estate Rentals	318,516.00	286,834.66	(-) 31,681.34
Telecommunications	206,365.00	200,754.91	(-) 5,610.09
Per Diem, Fees and Contracts	6,590,430.00	6,616,818.84	26,388.84
Postage	696,620.00	662,616.98	(-) 34,003.02
Utilities	77,116.00	72,538.86	(-) 4,577.14
Medicaid Benefits	546,734,900.00	475,887,740.87	(-) 70,847,159.13
Payments to Counties for Mental Health	9,416,606.00	7,694,370.08	(-) 1,722,235.92
Audits Contracts	546,500.00	415,468.28	(-) 131,031.72
Contract with Georgia Medical Care Foundation	1,445,986.00	1,427,392.99	(-) 18,593.01
Medicaid Benefits Reserve (1980)	104,015,388.00	70,232,159.73	(-) 33,783,228.27
Medicaid Benefits Reserve (1979)	31,796,495.00	1,318,771.84	(-) 30,477,723.16
Medicaid Benefits Reserve (1978)	9,025,271.00	(-) 45,834.55	(-) 9,071,105.55
Medicaid Benefits Reserve (1977)	1,555,355.00	(-) 362,793.00	(-) 1,918,148.00
Medicaid Benefits Reserve (1976)	691,937.00	(-) 474,359.86	(-) 1,166,296.86
Adult Emergency Dental Services Reserve (1980)	1,820,060.00	118,862.86	(-) 1,701,197.14
Adult Emergency Dental Services Reserve (1979)	936,610.00	1,618.86	(-) 934,991.14
Payments to Counties for Mental Health Reserve (1980)	3,382,798.00	1,484,997.56	(-) 1,897,800.44
Payments to Counties for Mental Health Reserve (1979)	20,529.00	20,529.00	.00
Payments to Counties for Mental Health Reserve (1977)	4,353.00	(-) 112.32	(-) 4,465.32
Federal Disallowance Reserve Nursing Home	623,384.00	.00	(-) 623,384.00
	$ 732,852,135.00	$ 578,173,156.18	$(-)154,678,978.82
Excess of Funds Available over Expenditures		$ 35,409,973.55	$ 35,409,973.55

The above comparison indicates that Per Diem, Fees and Contracts were overspent in the amount of $26,388.84. This overexpenditure is in violation of Section 58 of the Supplemental Appropriations Act of 1980-1981 as approved March 10, 1981.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

OFFENDER REHABILITATION, DEPARTMENT OF
"A" OFFENDER REHABILITATION, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Offender Rehabilitation, "A" Budget, as presented on page 28 of unit report, provided for expenditures totaling $122,525,807.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL		OVER (-) UNDER
REVENUES				
Appropriation Allotments				
State Funds	$ 117,553,942.00	$ 117,553,942.00	$	.00
Federal Funds	2,820,556.00	2,480,484.37	(-)	340,071.63
Other Revenues Retained	2,151,309.00	1,997,607.77	(-)	153,701.23
	$ 122,525,807.00	$ 122,032,034.14	$(-)	493,772.86
CARRY-OVER FROM PRIOR YEAR				
Transfer from Reserved Fund Balance	.00	414,482.89		414,482.89
	$ 122,525,807.00	$ 122,446,517.03	$(-)	79,289.97
EXPENDITURES				
Personal Services	$ 61,802,843.00	$ 61,693,064.47	$(-)	109,778.53
Regular Operating Expenses	13,531,041.00	13,037,505.41	(-)	493,535.59
Travel	651,674.00	587,418.23	(-)	64,255.77
Motor Vehicle Equipment Purchases	395,012.00	394,993.95	(-)	18.05
Publications and Printing	148,479.00	139,656.20	(-)	8,822.80
Equipment Purchases	2,229,778.00	2,169,753.75	(-)	60,024.25
Computer Charges	478,739.00	451,471.70	(-)	27,267.30
Real Estate Rentals	947,483.00	918,766.33	(-)	28,716.67
Telecommunications	790,951.00	780,534.04	(-)	10,416.96
Per Diem, Fees and Contracts	2,552,427.00	2,450,947.00	(-)	101,480.00
Capital Outlay	22,825,043.00	22,763,593.10	(-)	61,449.90
Authority Lease Rentals	840,000.00	840,000.00		.00
Utilities	3,763,608.00	3,698,291.19	(-)	65,316.81
Payments to Central State Hospital for Meals	1,317,200.00	1,233,559.00	(-)	83,641.00
Payments to Central State Hospital for Utilities	404,000.00	387,156.95	(-)	16,843.05
Court Costs	385,167.00	383,563.36	(-)	1,603.64
Inmate Release Funds	585,000.00	600,267.90		15,267.90
County Subsidy	4,578,550.00	4,573,880.00	(-)	4,670.00
County Subsidy for Jails	330,250.00	306,100.00	(-)	24,150.00
Outside Health Service Purchases	1,265,017.00	1,238,788.03	(-)	26,228.97
Payments to Talmadge Memorial Hospital	977,200.00	873,478.09	(-)	103,721.91
Central Repair Fund	676,045.00	676,294.35		249.35
Payments to Central State Hospital for Medical Services	1,050,300.00	1,041,862.95	(-)	8,437.05
	$ 122,525,807.00	$ 121,240,946.00	$(-)	1,284,861.00
Excess of Funds Available over Expenditures		$ 1,205,571.03	$	1,205,571.03

The above comparison indicates that Inmate Release Funds were overspent in the amount of $15,267.90 and Central Repair Fund was overspent in the amount of $249.35. These overexpenditures are in violation of Section 58 of the Supplemental Appropriations Act of 1980-1981 as approved March 10, 1981.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

OFFENDER REHABILITATION, DEPARTMENT OF
"B" PARDONS AND PAROLES, BOARD OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Board of Pardons and Paroles of the Department of Offender Rehabilitation, "B" Budget, as presented on page 29 of unit report, provided for expenditures totaling $4,835,353.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 4,299,225.00	$ 4,299,225.00	$ .00
Federal Funds	536,128.00	463,913.26	(-) 72,214.74
Other Revenues Retained	.00	51,385.33	51,385.33
	$ 4,835,353.00	$ 4,814,523.59	$(-) 20,829.41
EXPENDITURES			
Personal Services	$ 4,118,349.00	$ 4,108,402.00	$(-) 9,947.00
Regular Operating Expenses	128,966.00	112,402.81	(-) 16,563.19
Travel	245,560.00	238,425.73	(-) 7,134.27
Publications and Printing	21,011.00	15,404.79	(-) 5,606.21
Equipment Purchases	39,486.00	36,479.74	(-) 3,006.26
Computer Charges	3,400.00	1,821.77	(-) 1,578.23
Real Estate Rentals	111,703.00	111,166.99	(-) 536.01
Telecommunications	94,063.00	93,275.66	(-) 787.34
Per Diem, Fees and Contracts	33,065.00	30,649.94	(-) 2,415.06
County Jail Subsidy	39,750.00	36,370.00	(-) 3,380.00
	$ 4,835,353.00	$ 4,784,399.43	$(-) 50,953.57
Excess of Funds Available over Expenditures		$ 30,124.16	$ 30,124.16

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Personnel Board - Merit System of Personnel Administration, as presented in unit report, provided for expenditures totaling $102,430,779.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 30,000.00	$ 30,000.00	$ .00
Federal Funds	456,759.00	370,004.02	(-) 86,754.98
Other Revenues Retained	101,944,020.00	101,641,855.58	(-) 302,164.42
	$ 102,430,779.00	$ 102,041,859.60	$(-) 388,919.40
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	45,292,697.61	45,292,697.61
	$ 102,430,779.00	$ 147,334,557.21	$ 44,903,778.21
EXPENDITURES			
Personal Services	$ 3,086,794.00	$ 3,056,114.71	$(-) 30,679.29
Regular Operating Expenses	93,106.00	92,067.52	(-) 1,038.48
Travel	57,204.00	47,389.75	(-) 9,814.25
Publications and Printing	129,479.00	126,683.70	(-) 2,795.30
Equipment Purchases	18,231.00	18,002.74	(-) 228.26
Computer Charges	1,368,183.00	1,222,346.26	(-) 145,836.74
Real Estate Rentals	202,206.00	201,780.29	(-) 425.71
Telecommunications	73,585.00	71,135.68	(-) 2,449.32
Per Diem, Fees and Contracts	4,960,830.00	4,935,978.51	(-) 24,851.49
Postage	102,400.00	102,400.00	.00
Federal Sub-grants to State and Local Agencies	338,761.00	274,391.36	(-) 64,369.64
Health Insurance Claim Payments	92,000,000.00	88,035,029.76	(-) 3,964,970.24
	$ 102,430,779.00	$ 98,183,320.28	$(-) 4,247,458.72
Excess of Funds Available over Expenditures		$ 49,151,236.93	$ 49,151,236.93

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

PUBLIC SAFETY, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Public Safety, as presented on page 24 of unit report, provided for expenditures totaling $44,531,491.52. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 40,768,433.52	$ 40,668,433.52	$(-) 100,000.00
Federal Funds	1,557,067.00	1,307,805.86	(-) 249,261.14
Other Revenues Retained	2,205,991.00	1,640,735.39	(-) 565,255.61
	$ 44,531,491.52	$ 43,616,974.77	$(-) 914,516.75
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	14,254.00	14,254.00
	$ 44,531,491.52	$ 43,631,228.77	$(-) 900,262.75
EXPENDITURES			
Personal Services	$ 29,580,538.00	$ 29,271,613.13	$(-) 308,924.87
Regular Operating Expenses	7,561,605.00	7,155,089.23	(-) 406,515.77
Travel	294,735.00	198,458.00	(-) 96,277.00
Motor Vehicle Equipment Purchases	1,168,524.00	1,163,590.08	(-) 4,933.92
Publications and Printing	1,239,375.00	1,032,656.33	(-) 206,718.67
Equipment Purchases	536,953.52	531,018.32	(-) 5,935.20
Computer Charges	1,891,938.00	1,760,506.13	(-) 131,431.87
Real Estate Rentals	65,035.00	63,232.40	(-) 1,802.60
Telecommunications	714,746.00	675,884.40	(-) 38,861.60
Per Diem, Fees and Contracts	698,401.00	579,422.88	(-) 118,978.12
Capital Outlay	32,500.00	25,461.00	(-) 7,039.00
Postage	567,141.00	566,165.20	(-) 975.80
Conviction Reports	180,000.00	160,047.00	(-) 19,953.00
	$ 44,531,491.52	$ 43,183,144.10	$(-) 1,348,347.42
Excess of Funds Available over Expenditures		$ 448,084.67	$ 448,084.67

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

PUBLIC SERVICE COMMISSION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Public Service Commission, as presented on page 16 of unit report, provided for expenditures totaling $3,300,263.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,233,212.00	$ 3,228,212.00	$ (-) 5,000.00
Federal Funds	56,309.00	69,553.79	13,244.79
Other Revenues Retained	10,742.00	.00	(-) 10,742.00
	$ 3,300,263.00	$ 3,297,765.79	$ (-) 2,497.21
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	20,300.01	20,300.01
	$ 3,300,263.00	$ 3,318,065.80	$ 17,802.80
EXPENDITURES			
Personal Services	$ 2,402,069.00	$ 2,397,202.71	$ (-) 4,866.29
Regular Operating Expenses	200,046.00	183,760.42	(-) 16,285.58
Travel	121,750.00	117,697.37	(-) 4,052.63
Publications and Printing	7,900.00	6,501.45	(-) 1,398.55
Equipment Purchases	38,750.00	37,976.76	(-) 773.24
Computer Charges	10,000.00	9,054.15	(-) 945.85
Real Estate Rentals	146,548.00	146,259.92	(-) 288.08
Telecommunications	70,700.00	65,170.49	(-) 5,529.51
Per Diem, Fees and Contracts	302,500.00	300,146.15	(-) 2,353.85
	$ 3,300,263.00	$ 3,263,769.42	$ (-) 36,493.58
Excess of Funds Available over Expenditures		$ 54,296.38	$ 54,296.38

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

REVENUE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Revenue, as presented on page 32 of unit report, provided for expenditures totaling $35,019,134.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 31,760,134.00	$ 31,669,134.00	$(-) 91,000.00
Federal Funds	4,000.00	79.48	(-) 3,920.52
Other Revenues Retained	3,255,000.00	3,256,617.00	1,617.00
	$ 35,019,134.00	$ 34,925,830.48	$(-) 93,303.52
EXPENDITURES			
Personal Services	$ 18,102,105.00	$ 18,086,713.70	$(-) 15,391.30
Regular Operating Expenses	714,498.00	697,868.25	(-) 16,629.75
Travel	716,224.00	693,881.77	(-) 22,342.23
Motor Vehicle Equipment Purchases	6,600.00	6,571.26	(-) 28.74
Publications and Printing	1,104,086.00	1,083,029.99	(-) 21,056.01
Equipment Purchases	341,655.00	340,625.58	(-) 1,029.42
Computer Charges	4,786,213.00	4,698,316.16	(-) 87,896.84
Real Estate Rentals	960,061.00	957,426.81	(-) 2,634.19
Telecommunications	347,700.00	338,979.22	(-) 8,720.78
Per Diem, Fees and Contracts	127,000.00	115,004.47	(-) 11,995.53
County Tax Officials/Retirement and FICA	585,822.00	555,493.14	(-) 30,328.86
Grants to Counties/Appraisal Staff	1,279,000.00	1,257,399.90	(-) 21,600.10
Motor Vehicle Tag Purchases	4,134,000.00	4,133,999.64	(-) .36
Motor Vehicle Decal Purchases	434,000.00	433,999.97	(-) .03
Postage	1,380,170.00	1,363,604.36	(-) 16,565.64
	$ 35,019,134.00	$ 34,762,914.22	$(-) 256,219.78
Excess of Funds Available over Expenditures		$ 162,916.26	$ 162,916.26

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

SECRETARY OF STATE
"A" SECRETARY OF STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Secretary of State, "A" Budget, as presented in unit report, provided for expenditures totaling $11,377,924.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 11,170,253.00	$ 11,170,253.00	$ .00
Federal Funds	146,758.00	146,244.83	(-) 513.17
Other Revenues Retained	60,913.00	76,064.51	15,151.51
	$ 11,377,924.00	$ 11,392,562.34	$ 14,638.34
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	3,128.72	3,128.72
	$ 11,377,924.00	$ 11,395,691.06	$ 17,767.06
EXPENDITURES			
Personal Services	$ 6,415,626.00	$ 6,368,782.22	$(-) 46,843.78
Regular Operating Expenses	1,282,816.00	1,276,010.15	(-) 6,805.85
Travel	189,938.00	160,052.77	(-) 29,885.23
Motor Vehicle Equipment Purchases	33,000.00	32,967.93	(-) 32.07
Publications and Printing	332,743.00	324,519.43	(-) 8,223.57
Equipment Purchases	79,412.00	79,273.89	(-) 138.11
Computer Charges	389,407.00	387,651.47	(-) 1,755.53
Real Estate Rentals	352,822.00	347,514.32	(-) 5,307.68
Telecommunications	194,306.00	186,645.66	(-) 7,660.34
Per Diem, Fees and Contracts	404,187.00	401,062.37	(-) 3,124.63
Authority Lease Rentals	1,273,667.00	1,273.667.00	.00
Election Expenses	400,000.00	270,906.91	(-) 129,093.09
Postage	30,000.00	30,000.00	.00
	$ 11,377,924.00	$ 11,139,054.12	$(-) 238,869.88
Excess of Funds Available over Expenditures		$ 256,636.94	$ 256,636.94

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

SECRETARY OF STATE
"B" REAL ESTATE COMMISSION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Real Estate Commission of the Secretary of State, "B" Budget, as presented in unit report, provided for expenditures totaling $803,331.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 799,981.00	$ 799,981.00	$ .00
Other Revenues Retained	3,350.00	3,358.85	8.85
	$ 803,331.00	$ 803,339.85	$ 8.85
EXPENDITURES			
Personal Services	$ 422,300.00	$ 409,660.73	$(-) 12,639.27
Regular Operating Expenses	164,072.00	159,666.85	(-) 4,405.15
Travel	11,000.00	8,666.76	(-) 2,333.24
Motor Vehicle Equipment Purchases	10,000.00	9,949.00	(-) 51.00
Publications and Printing	28,000.00	26,505.63	(-) 1,494.37
Equipment Purchases	1,840.00	1,827.47	(-) 12.53
Computer Charges	54,419.00	51,494.33	(-) 2,924.67
Real Estate Rentals	27,300.00	27,300.00	.00
Telecommunications	13,600.00	12,578.08	(-) 1,021.92
Per Diem, Fees and Contracts	70,800.00	67,575.01	(-) 3,224.99
	$ 803,331.00	$ 775,223.86	$(-) 28,107.14
Excess of Funds Available over Expenditures		$ 28,115.99	$ 28,115.99

SUBSEQUENT INJURY TRUST FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The Subsequent Injury Trust Fund does not submit a budget for approval to the Office of Planning and Budget.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

TRANSPORTATION, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Transportation, as presented in unit report, provided for expenditures totaling $1,339,261,021.02. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 387,612,998.00	$ 387,612,998.00	$ .00
Federal Funds	573,833,700.70	121,044,189.36	(-)452,789,511.34
Other Revenues Retained	11,608,804.32	14,857,592.05	3,248,787.73
	$ 973,055,503.02	$ 523,514,779.41	$(-)449,540,723.61
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	366,205,518.00	456,035,638.60	89,830,120.60
	$ 1,339,261,021.02	$ 979,550,418.01	$(-)359,710,603.01
EXPENDITURES			
Personal Services	$ 120,108,818.00	$ 112,000,099.43	$(-) 8,108,718.57
Regular Operating Expenses	51,235,984.13	41,152,410.97	(-) 10,083,573.16
Travel	2,044,959.00	1,357,562.97	(-) 687,396.03
Motor Vehicle Equipment Purchases	1,937,419.84	971,161.61	(-) 966,258.23
Publications and Printing	729,776.41	601,731.13	(-) 128,045.28
Equipment Purchases	4,598,197.09	2,213,124.71	(-) 2,385,072.38
Computer Charges	1,342,531.00	1,094,806.34	(-) 247,724.66
Real Estate Rentals	950,788.00	942,959.00	(-) 7,829.00
Telecommunications	1,134,369.71	1,130,534.68	(-) 3,835.03
Per Diem, Fees and Contracts	14,400,440.62	7,644,850.38	(-) 6,755,590.24
Capital Outlay	1,100,771,837.12	451,960,672.99	(-)648,811,164.13
Authority Lease Rentals	24,948,877.00	24,948,876.50	(-) .50
State of Georgia General Obligation Debt Sinking Fund	3,731,274.00	3,729,773.38	(-) 1,500.62
Mass Transit Grants	8,202,548.10	8,195,387.68	(-) 7,160.42
Harbor Maintenance Payments	850,000.00	850,000.00	.00
Capital Outlay - Airport Development	720,000.00	669,121.29	(-) 50,878.71
Capital Outlay - Airport Operational Improvements	1,253,201.00	1,141,059.76	(-) 112,141.24
Capital Outlay - Airport Approach Aid	300,000.00	295,780.00	(-) 4,220.00
	$ 1,339,261,021.02	$ 660,899,912.82	$(-)678,361,108.20
Excess of Funds Available over Expenditures		$ 318,650,505.19	$ 318,650,505.19

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY SPENDING UNITS

VETERANS SERVICE, STATE DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Department of Veterans Service, as presented on page 14 of unit report, provided for expenditures totaling $12,060,115.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 9,554,652.00	$ 9,554,652.00	$ .00
Federal Funds	2,505,463.00	2,287,238.36	(-) 218,224.64
	$ 12,060,115.00	$ 11,841,890.36	$(-) 218,224.64
EXPENDITURES			
Personal Services	$ 2,738,015.00	$ 2,635,773.32	$(-) 102,241.68
Regular Operating Expenses	83,037.00	82,131.74	(-) 905.26
Travel	79,812.00	75,748.44	(-) 4,063.56
Publications and Printing	20,900.00	20,552.41	(-) 347.59
Computer Charges	55.00	54.88	(-) .12
Real Estate Rentals	120,584.00	120,276.60	(-) 307.40
Telecommunications	52,500.00	50,537.98	(-) 1,962.02
Per Diem, Fees and Contracts	6,000.00	5,327.56	(-) 672.44
Postage	26,580.00	26,531.76	(-) 48.24
Grants to Confederate Widows	996.00	996.00	.00
Operating Expense/Payments to Central State Hospital	6,214,185.00	6,077,618.75	(-) 136,566.25
Operating Expense/Payments to Medical College of Georgia	2,671,451.00	2,671,451.00	.00
Regular Operating Expenses for Projects	46,000.00	40,420.00	(-) 5,580.00
	$ 12,060,115.00	$ 11,807,420.44	$(-) 252,694.56
Excess of Funds Available over Expenditures		$ 34,469.92	$ 34,469.92

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

WORKERS' COMPENSATION, STATE BOARD OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Board of Workers' Compensation, as presented on page 16 of unit report, provided for expenditures totaling $3,553,329.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,537,664.00	$ 3,537,664.00	$ .00
Other Revenues Retained	15,665.00	14,486.51	(-) 1,178.49
	$ 3,553,329.00	$ 3,552,150.51	$ (-) 1,178.49
EXPENDITURES			
Personal Services	$ 2,802,150.00	$ 2,771,435.33	$ (-) 30,714.67
Regular Operating Expenses	98,398.00	94,760.49	(-) 3,637.51
Travel	53,536.00	48,375.41	(-) 5,160.59
Publications and Printing	43,500.00	42,764.14	(-) 735.86
Equipment Purchases	26,364.00	25,909.94	(-) 454.06
Computer Charges	116,600.00	101,073.54	(-) 15,526.46
Real Estate Rentals	219,061.00	217,970.28	(-) 1,090.72
Telecommunications	60,412.00	59,891.49	(-) 520.51
Per Diem, Fees and Contracts	82,214.00	77,068.99	(-) 5,145.01
Postage	51,094.00	49,759.32	(-) 1,334.68
	$ 3,553,329.00	$ 3,489,008.93	$ (-) 64,320.07
Excess of Funds Available over Expenditures		$ 63,141.58	$ 63,141.58

SECTION II

REPORT OF THE STATE AUDITOR OF GEORGIA
OF
ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

GENERAL COMMENTS

INTRODUCTION

This is Section II of the annual report of the State Auditor. This section reports on the financial operations of all units of the University System of Georgia for the fiscal year ended June 30, 1981.

Section I of this report deals with the financial operations of all State agencies for the fiscal year ended June 30, 1981.

FINANCIAL CONDITION

The Combined Balance Sheet of all units of the University System of Georgia, as presented on pages 232 and 233, shows there was an unreserved fund balance (surplus) in Budget Funds of $509,561.01 at June 30, 1981. Budget Funds include Resident Instruction Fund, Other Organized Activities and Unexpended Plant Fund.

The combined fund balances of Auxiliary Enterprises were $25,963,130.68. These fund balances were retained by the individual institutions for operations in subsequent periods.

Non-operating funds maintained by the various institutions consist of Restricted Funds, Loan Funds, Endowment Funds, Agency Funds - Student Activities and Agency Funds - Private Trust. The fund balances at June 30, 1981, were subject to the provisions of the grants and contracts under which the funds were received.

The fund equity of the Expended Plant Fund was $1,151,660,635.69 at June 30, 1981, which represents the accumulated balances of funds expended by each institution. No provision has been made for obsolescence. Records at the institutions did not indicate the appraised value or replacement cost.

FUNDS AVAILABLE AND EXPENDITURES

A summary of funds available and expenditures of all units of the University System of Georgia for the fiscal year ended June 30, 1981, for Resident Instruction Fund, Other Organized Activities, Unexpended Plant Fund and Auxiliary Enterprises is as follows:

FUNDS AVAILABLE	TOTAL	BUDGET FUNDS	AUXILIARY ENTERPRISES
REVENUES			
Allotments from Board of Regents of the University System of Georgia State Funds	$ 396,262,444.00	$ 396,262,444.00	$ .00
Other Revenues Retained			
Gifts and Grants	129,475,090.34	129,475,090.34	.00
Other	217,910,474.08	172,503,358.84	45,407,115.24
Total Revenues	$ 743,648,008.42	$ 698,240,893.18	$ 45,407,115.24
CARRY-OVER FROM PRIOR YEAR			
Transfers from Fund Balances			
Reserved	8,094,467.82	298,952.10	7,795,515.72
Unreserved	5,564,415.17	.00	5,564,415.17
Total Funds Available	$ 757,306,891.41	$ 698,539,845.28	$ 58,767,046.13
EXPENDITURES			
Personal Services	$ 516,520,705.97	$ 491,401,503.31	$ 25,119,202.66
Operating Expenses	190,337,882.62	173,628,319.84	16,709,562.78
Capital Outlay	24,174,693.73	24,174,693.73	.00
Other	6,108,517.90	6,108,517.90	.00
	$ 737,141,800.22	$ 695,313,034.78	$ 41,828,765.44
Excess of Funds Available over Expenditures	20,165,091.19	3,226,810.50	16,938,280.69
	$ 757,306,891.41	$ 698,539,845.28	$ 58,767,046.13

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Board of Regents of the University System of Georgia includes the operations of the Regents' Central Office, allocations for specific purposes and grants to the teaching institutions. The Schedule of Budget Transfers to Other Units, as presented on pages 62 and 63 of the Board of Regents of the University System of Georgia audit report, showed that the total approved budget for units of the University System was $730,657,641.00.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures for all units of the University System of Georgia may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Allotments from Board of Regents of the University System of Georgia State Funds	$ 396,262,444.00	$ 396,262,444.00	$ .00
Other Revenues Retained	334,365,197.00	301,978,449.18	(-)32,386,747.82
	$ 730,627,641.00	$ 698,240,893.18	$(-)32,386,747.82
CARRY-OVER FROM PRIOR YEAR			
Transfers from Fund Balances	30,000.00	298,952.10	268,952.10
	$ 730,657,641.00	$ 698,539,845.28	$(-)32,117,795.72
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 418,872,558.00	$ 416,237,490.74	$(-) 2,635,067.26
Sponsored Operations	82,678,932.00	75,164,012.57	(-) 7,514,919.43
Operating Expenses			
Education, General and Departmental Services	133,648,942.00	125,962,108.30	(-) 7,686,833.70
Sponsored Operations	62,507,406.00	47,666,211.54	(-)14,841,194.46
Capital Outlay	26,785,803.00	24,174,693.73	(-) 2,611,109.27
Office of Minority Business Enterprise	100,000.00	99,997.38	(-) 2.62
Special Desegregation Programs	250,000.00	249,965.11	(-) 34.89
Satellite Medical Facility Program	500,000.00	499,999.29	(-) .71
Agricultural Research	60,000.00	59,734.90	(-) 265.10
Advanced Technology Development Center	190,000.00	184,472.50	(-) 5,527.50
Capitation Contracts for Family Practice Residency	984,000.00	957,000.00	(-) 27,000.00
New Program Development Contracts for Family Practice Residency	300,000.00	309,869.56	9,869.56
Residency Capitation Grants	1,275,000.00	1,275,000.00	.00
Student Preceptorships	135,000.00	125,000.00	(-) 10,000.00
Livestock Disease Research	70,000.00	70,266.06	266.06
Capital Outlay - Eugene Talmadge Memorial Hospital Renovations	2,300,000.00	2,277,213.10	(-) 22,786.90
	$ 730,657,641.00	$ 695,313,034.78	$(-)35,344,606.22
Excess of Funds Available over Expenditures		$ 3,226,810.50	$ 3,226,810.50

The above budget comparison is for the Resident Instruction Fund, Other Organized Activities and Unexpended Plant Fund. The budgets for Auxiliary Enterprises are approved by the Board of Regents, but are not forwarded to the Office of Planning and Budget.

The above comparison indicates that New Program Development Contracts for Family Practice Residency was overspent in the amount of $9,869.56 and Livestock Disease Research was overspent in the amount of $266.06. These overexpenditures are in violation of Section 58 of the Supplemental Appropriations Act of 1980-1981 as approved March 10, 1981.

GENERAL

A comparison of approved budget to total funds available and expenditures by units of the University System of Georgia is presented on pages 306 through 350 of this report.

Reports of all units of the University System of Georgia with fuller detail and analysis are on file in the State Auditor's office and are open to public inspection.

AUDIT FINDINGS

Unusual comments made in the individual audit reports by units of the University System of Georgia are quoted as follows:

AUDIT FINDINGS continued

GRADUATE INSTITUTIONS

GEORGIA INSTITUTE OF TECHNOLOGY

FACILITIES MANAGEMENT SYSTEM

The audit report for the fiscal year ended June 30, 1980, stated that the Physical Plant Department of Georgia Institute of Technology had begun construction in April of 1978 of a computerized system to regulate and monitor the temperature, to provide security and to act as a surveillance device for maintenance problems in buildings throughout the campus.

Funds budgeted and appropriated for "Operating Expenses" in prior years were expended for the "Capital Outlay" project referred to above through Physical Plant operations. These expenditures were charged to Utilities by the Institute, but were actually paid to the Engineering Experiment Station for "Contracted Services" rendered on this project. Total accumulated expenditures on this project at June 30, 1980, amounted to $725,673.53.

In the year under review, additional expenditures of $111,002.71 for the above project costs were recorded on the books and records of Georgia Institute of Technology as "Operating Expenses". Adjustments have been made to reflect expenditures of $111,002.71 as additions to Investment in Plant in unit report.

Future expenditures for this project should be budgeted as "Capital Outlay" and recorded accordingly on the books and records of the Institute.

AGENCY FUNDS - PRIVATE TRUST

The Private Trust Funds are used to account for assets held by the Institute in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. On June 30, 1981, the Private Trust Funds had cash deficits totaling $48,058.13 in various funds due to disbursements being made in excess of cash on hand at the time the disbursements were made. Many of the deficit balances represent disbursements made in June, 1981, on which funds from the third parties had not be secured. However, in several instances, the deficits represent disbursements made over a long period of time on which no funds have been secured from third parties to cover these deficit balances. It is a violation of the trust agreements for the Institute to expend funds for third parties for purposes other than those designated by the party for whom the funds are held. Payments should not be made in excess of funds available. Unrecovered deficits are the responsibility of the person who authorized the disbursements.

PERSONAL SERVICES AND TRAVEL

The Georgia Institute of Technology is required by the State Auditor to submit quarterly a listing of personal services and travel expense paid. These listings are recorded by the State Auditor on electronic data processing equipment, and a detailed listing of personal services and travel expense is published annually by the State Auditor for each unit of the University System of Georgia. The Reconciliation of Personal Services and Travel shown on Schedule "19" of unit report reflects unlocated differences of $8,201.16 for personal services and $567.37 for travel expense. These amounts represent unidentified differences between the detail listings submitted to the State Auditor's office by the Institute and the amounts recorded as expense in the Personal Services and Travel Expense accounts of the Institute.

Appropriate internal controls should be implemented by the Georgia Institute of Technology to ensure that all quarterly listings of personal services and travel submitted to the State Auditor's office are reconciled to the Institute's formal accounting records.

UNIVERSITY OF GEORGIA

RESTRICTED FUNDS

In the audit reports for prior years, it has been suggested that records be maintained to reflect uncollected resources available for each grant at any time and that reimbursements for expenditures be secured from each grantor promptly. In the year under review, no changes were made in the record keeping as suggested. Any expenditures made with reimbursement not forthcoming from grantors will have to be funded from the regular operations of the University.

AUDIT FINDINGS continued

SENIOR COLLEGES

ALBANY STATE COLLEGE

PRIOR YEARS' FINDINGS

RESIDENT INSTRUCTION FUND

In the year ended June 30, 1978, Albany State College expended $88.50 for Christmas cards. Expenditures of this nature are beyond the customary scope of educational purposes, and reimbursement should be secured for deposit to the Resident Instruction Fund. In the year under review, no record of reimbursement was recorded to the Resident Instruction Fund.

UNEXPENDED PLANT FUND

In the audit report for the year ended June 30, 1977, the following comment was made:

> "...it was noted that $9,177.84 was reserved for student loans by the College. The money loaned to students was received from the sale of surplus property in prior years. All efforts should be made to collect outstanding notes, and these funds should be used for proper Unexpended Plant Fund purposes only."

In the years ended June 30, 1979, and June 30, 1980, student loans collected were $259.48 and $33.00, respectively, leaving a balance of $8,885.36 to be collected.

RESIDENT INSTRUCTION FUND

UNFUNDED SPONSORED OPERATIONS

In the year under review, Albany State College made an adjustment of $26,350.14 to the fund balance in Resident Instruction Fund for unfunded Sponsored Operations. This adjustment is reflected on Exhibit "B" of unit report. Normally the entire cost of Sponsored Operations should be paid by the grantor of the specific grant. The adjustment of $26,350.14 to Resident Instruction Fund for overruns in Sponsored Operations indicates possible participation with educational funds in unallowable expenditures. In the future, Albany State College should review proposed budgets for such grants and provide that any grantee participation be specifically limited to costs that can normally be expended by Resident Instruction Fund.

DEFERRED FEES

Audit reports of prior years have called attention to the fact that some student fees have been deferred. This practice continued during the year under review. There is no provision in the policies of the Board of Regents for extension of credit to students for tuition or related expenses. Officials approving extensions of credit or fee deferments could be held personally responsible for losses incurred by the College in the delivery of goods and services. It is strongly recommended that the practice of extension of credit and deferment of fees be discontinued immediately. It is also recommended that legal means be used to collect all outstanding balances.

RETURNED CHECKS

The cash balance at June 30, 1981, included $825.56 in checks which had been returned for insufficient funds. It is the responsibility of Albany State College to effect collection of these returned checks.

LOAN FUNDS

In the year under review, the general ledger for the National Direct Student Loan Fund and the Nursing Students Loan Fund did not balance with subsidiary accounts receivable records. Periodic reconciliation of general ledger accounts to subsidiary records is necessary to insure proper control.

INVENTORY OF EQUIPMENT

In the year under review, it was noted that equipment inventory records maintained by Albany State College were inadequate. Subsidiary records on equipment inventory placement and location should be updated immediately when equipment is moved from one campus location to another.

COLUMBUS COLLEGE

RETURNED CHECKS

The cash balance at June 30, 1981, included $5,886.97 in checks given by individuals which had been returned by the bank unpaid. Action should be taken immediately to effect the collection of these returned checks.

AUDIT FINDINGS continued

SENIOR COLLEGES continued

FORT VALLEY STATE COLLEGE

CASH

The audit report for the year ended June 30, 1980, recommended that the following improvements be made in the cash management procedures at Fort Valley State College:

> "Procedures should be established to recover the $16,469.36 in returned checks on hand at June 30, 1980, and to recover any checks returned as soon as possible when such transactions occur."

In the period under review, no improvements were made in procedures regarding returned checks. At June 30, 1981, returned checks on hand totaled $25,418.46, which represents an increase of $8,949.10 from the prior year.

It is again recommended that appropriate internal controls be established to safeguard the College against loss from returned checks.

STUDENT ACCOUNTS RECEIVABLE

At June 30, 1981, accounts receivable due from students were shown in the following funds:

Resident Instruction Fund	$ 74,591.46
Auxiliary Enterprises	78,712.19
Student Activities Fund	12,282.62
	$ 165,586.27

A list of amounts due from students for all funds and summarized by the fiscal year in which the accounts were created is as follows:

1968	$ 14.00
1969	410.65
1970	426.35
1971	860.85
1972	12.00
1973	225.00
1974	617.65
1975	3,145.61
1976	15,051.70
1977	13,644.75
1978	27,190.21
1979	49,133.27
1980	21,316.23
1981	33,537.80
	$ 165,586.27

These balances have accumulated largely because of extension of credit to students who had no approved student aid to fund tuition costs and related expenses. There is no provision in the policies of the Board of Regents for extension of credit or deferment of any student fees. Officials approving extensions of credit or fee deferments could be held personally responsible for losses incurred by the College in the delivery of goods and services. It is recommended that the practice of extension of credit and deferment of fees be discontinued immediately. It is also recommended that legal means be used to collect all outstanding balances.

DEFICITS TO BE FUNDED FROM SUBSEQUENT YEARS' OPERATIONS

At June 30, 1981, the deficit in the Auxiliary Enterprises was $599,442.16 and the deficit in the Student Activities Fund was $38,026.73. The deficit in Auxiliary Enterprises decreased $52,633.09, and the deficit in Student Activities Fund increased $9,160.20, respectively, from the beginning balances at July 1, 1980. These deficits have a direct relation to the lack of sufficient funds to meet obligations of all funds of the College on a current basis.

INVESTIGATION PENDING

As of the date of this audit, an investigation is being conducted by the Georgia Bureau of Investigation regarding an alleged embezzlement of approximately $2,900.00 from Sponsored Operations of the Resident Instruction Fund. Findings of this case will be reported in the audit report for the subsequent fiscal period.

AUDIT FINDINGS continued

SENIOR COLLEGES continued

NORTH GEORGIA COLLEGE

AUDIT SAMPLE

As a part of our audit, a stratified monetary precision sample was used to test compliance with the system of internal control at North Georgia College for the period July 1, 1980, through June 30, 1981, using transactions drawn from the detailed accounting transaction history provided by the College. The results from examining this sample disclosed thirty-four compliance deviations. Compliance deviations are individual transactions which were not processed correctly in accordance with the system of internal control represented by North Georgia College as being in existence and also as being functional. Moreover these compliance deviations may be accurately described as gross errors of misclassification. Even though the arithmetic monetary valuation of these compliance deviations appear to be carried at an amount which is itself neither overstated nor understated nevertheless the serious effect of an error of misclassification is to overstate the accounts involved while at the same time understating others.

The assurance or reliability statement which was attributable to this sample at its initial design was as follows: If all underlying source documentation and substantiation for each transaction randomly drawn is properly examined and found to be free of compliance deviations, then there is a 95% probability that the population does not include more than $13,861 in transactions which are not in compliance with the system of internal control out of a total population amount of $2,772,208.31 for the period July 1, 1980, through June 30, 1981. Based upon the thirty-four compliance deviations discovered the revised reliability statement is as follows: There is a 95% probability that the population will include more than $13,861 in transactions which are not in compliance with the system of internal control and that additionally this figure could be as much as $226,155.90 for the period July 1, 1980, through June 30, 1981.

CLASSIFICATION ERRORS

As part of our audit, an examination of the Supplies and Materials expenditure account was made to test consistency in applying the prescribed State object code classifications at North Georgia College for the year ended June 30, 1981. The results of this examination disclosed classification errors which amounted to 18% of the total charges to this expenditure account in Resident Instruction Fund - General Operations and 10% of the total charges to this account in Resident Instruction Fund - Sponsored Operations. Consistency in accounting procedures is the foundation for accurate reporting and interpretation of financial information.

The problems encountered with the audit sample and classification errors were discussed in detail with College personnel, and assurances were given that corrective action was being implemented.

SAVANNAH STATE COLLEGE

LOAN FUND

In the year ended June 30, 1979, Savannah State College made adjusting entries to correct the outstanding loan balances of the National Direct Student Loan Fund. However, there was no audit trail available for the auditors to verify the accuracy of these adjustments.

At the close of this audit, the student receivable control account of the National Direct Student Loan Fund remained out of balance with the subsidiary detail furnished by the Wachovia Bank, Winston Salem, North Carolina, which renders an accounting service for these loans. Savannah State College is currently in the process of balancing the subsidiary student receivable detail with the control account.

DEFICITS TO BE FUNDED FROM SUBSEQUENT YEARS' OPERATIONS

At June 30, 1981, the deficit in the Auxiliary Enterprises was $106,149.46 and the deficit in the Student Activities Fund was $32,254.41. These deficits have a direct relation to the lack of sufficient funds to meet obligations of all funds of the College on a current basis.

AUDIT FINDINGS continued

SENIOR COLLEGES continued

SOUTHERN TECHNICAL INSTITUTE

INVESTMENT IN PLANT

At June 30, 1981, Southern Technical Institute did not maintain a complete inventory including physical location of all general fixed assets. As of the date of this audit, the Institute is updating all records relating to investment in plant, and this information should be available in the next fiscal period.

WEST GEORGIA COLLEGE

LOAN FUNDS

ACCOUNTS RECEIVABLE

Subsidiary records of the National Direct Student Loan Fund were not in agreement with general ledger postings. Subsidiary records should be reconciled monthly to general ledger controls to insure accurate financial reporting.

JUNIOR COLLEGES

ALBANY JUNIOR COLLEGE

EMBEZZLEMENT OF FUNDS

In the year under review, an internal audit of the cashier's office of the Albany Junior College disclosed that funds totaling $7,771.40 were unaccounted for during the period beginning March 1, 1980, and ending January 21, 1981. The College Cashier, Ms. Helen Carter, voluntarily confessed to the embezzlement of these funds. A claim was filed through the Board of Regents of the University System of Georgia against Ms. Carter's bond, and a recovery was made in the amount of $7,000.00 from the Hartford Company. Appropriate adjustments were made to the accounting records of the College to account for these funds in the year under review. The outstanding accounts receivable for Restricted Funds, shown on Exhibit "A" of unit report, includes the balance of $771.40 due on this claim.

MACON JUNIOR COLLEGE

EQUIPMENT INVENTORY

In the year under review, it was noted that equipment purchased since June 30, 1978, had not been added to the equipment inventory records. Also, no records were maintained to indicate the transfer of equipment from one location to another. Immediate action should be taken by officials at Macon Junior College to correct these deficiencies.

MIDDLE GEORGIA COLLEGE

RESIDENT INSTRUCTION FUND

DEFERRED FEES

The auditors noted during the course of the audit that some student fees were being deferred. There is no provision in the policies of the Board of Regents for the deferment of student fees. This practice should be discontinued immediately or the person or persons responsible for authorizing such deferments could be held personally liable for the uncollected amounts.

LOAN FUNDS

The audit report for the year ended June 30, 1980, called attention to certain inadequacies in the collection process of outstanding student loans in the National Direct Student Loan Fund. These inadequacies resulted in an abnormally high default rate and indicated a deterioration in internal control over the entire collection process.

In the year under review, Middle Georgia College contracted with an outside billing agency to perform billing and reporting services necessary to collect outstanding student loans. The procedures implemented by this billing agency appear to be adequate to improve the collection process; however, there is still a need of additional management overview in the internal control of outstanding student loans.

COMBINED BALANCE SHEET
OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMBINED BALANCE SHEET

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

JUNE 30, 1981

	CURRENT FUNDS				
ASSETS	RESIDENT INSTRUCTION FUND	OTHER ORGANIZED ACTIVITIES	RESTRICTED FUNDS	AUXILIARY ENTERPRISES	LOAN FUNDS
Cash on Hand and in Banks	$11,186,576.12	$ 1,740,277.81	$(-) 6,817,622.99	$18,538,728.97	$ 2,608,355.94
Accounts Receivable	14,187,024.73	9,597,025.23	18,615,257.68	1,417,429.88	.00
Inventories	3,926,019.40	1,305,697.21	.00	6,845,457.66	.00
Investments	.00	.00	.00	38,122.68	34,029,174.61
Investment in Plant	.00	.00	.00	.00	.00
Total Assets	$29,299,620.25	$12,643,000.25	$ 11,797,634.69	$26,839,739.19	$36,637,530.55
LIABILITIES AND FUND EQUITY					
Liabilities	$14,453,762.69	$ 8,017,199.30	$ .00	$ 876,608.51	$ .00
Fund Equity					
Investment in General Fixed Assets	$ .00	$ .00	$ .00	$ .00	$ .00
Fund Balances					
Reserved	14,534,087.50	4,482,606.37	.00	19,518,564.05	36,637,530.55
Unreserved					
Designated for Subsequent Years' Expenditures	.00	.00	11,797,634.69	6,444,566.63	.00
Surplus	311,770.06	143,194.58	.00	.00	.00
Total Fund Equity	$14,845,857.56	$ 4,625,800.95	$ 11,797,634.69	$25,963,130.68	$36,637,530.55
Total Liabilities and Fund Equity	$29,299,620.25	$12,643,000.25	$ 11,797,634.69	$26,839,739.19	$36,637,530.55

The accompanying notes are an integral part of these financial statements.

COMBINED BALANCE SHEET
OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
JUNE 30, 1981

ENDOWMENT FUNDS	PLANT FUNDS		AGENCY FUNDS		TOTALS (Memorandum Only)	
	UNEXPENDED	EXPENDED	STUDENT ACTIVITIES	PRIVATE TRUST	1981	1980
$14,270,940.06	$ 6,365,498.54	$ .00	$2,461,910.11	$14,992,497.51	$ 65,347,162.07	$ 62,326,916.01
.00	5,949,397.26	.00	144,064.86	186,784.24	50,096,983.88	50,885,646.63
.00	.00	.00	.00	.00	12,077,174.27	10,981,283.77
13,639,495.19	42,069.37	.00	25,720.48	218.75	47,774,801.08	47,344,202.02
.00	.00	1,151,660,635.69	.00	.00	1,151,660,635.69	1,122,185,822.65
$27,910,435.25	$12,356,965.17	$1,151,660,635.69	$2,631,695.45	$15,179,500.50	$1,326,956,756.99	$1,293,723,871.08
$ .00	$12,029,655.10	$ .00	$ 235,239.80	$ .00	$ 35,612,465.40	$ 42,283,344.42
$ .00	$ .00	$1,151,660,635.69	$ .00	$ .00	$1,151,660,635.69	$1,122,185,822.65
27,910,435.25	272,713.70	.00	923,979.78	15,179,500.50	119,459,417.70	114,085,786.38
.00	.00	.00	1,472,475.87	.00	19,714,677.19	14,930,141.05
.00	54,596.37	.00	.00	.00	509,561.01	238,776.58
$27,910,435.25	$ 327,310.07	$1,151,660,635.69	$2,396,455.65	$15,179,500.50	$1,291,344,291.59	$1,251,440,526.66
$27,910,435.25	$12,356,965.17	$1,151,660,635.69	$2,631,695.45	$15,179,500.50	$1,326,956,756.99	$1,293,723,871.08

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CURRENT FUNDS AND UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1981

	RESIDENT INSTRUCTION FUND			CURRENT FUNDS OTHER
FUNDS AVAILABLE	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	TOTAL	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
REVENUES				
STATE FUNDS				
Allotments from Board of Regents of the University System of Georgia	$ 315,949,828.00		$ 315,949,828.00	$ 63,161,850.00
OTHER REVENUES RETAINED				
Gifts and Grants				
Federal Agencies		$ 49,824,359.01	$ 49,824,359.01	
State Agencies	$ 542.50	10,884,092.01	10,884,634.51	
Other States		166,877.67	166,877.67	
Counties and Cities		899,315.04	899,315.04	
Private	13,831.90	15,719,529.68	15,733,361.58	
Restricted - For Student Aid		6,563,963.00	6,563,963.00	
Unrestricted	722,256.42		722,256.42	$ 7,898,325.38
	$ 736,630.82	$ 84,058,136.41	$ 84,794,767.23	$ 7,898,325.38
Tuition and Fees	87,475,158.56		87,475,158.56	969,796.88
Endowment Income	211,119.03	1,179,212.64	1,390,331.67	3,122.41
Rents	270,535.58		270,535.58	84,101.89
Sales and Services	8,730,781.76	345,411.63	9,076,193.39	37,339,485.30
Contract Overhead	10,140,198.87		10,140,198.87	8,566,505.68
Interest Income	572,995.19		572,995.19	
Indirect Funding - Telecommunications Department of Administrative Services	3,027,300.00		3,027,300.00	555,700.00
Other Sources	2,923,821.69		2,923,821.69	371,694.30
Transfers Between Funds For Replacement Projects				
Total Other Revenues Retained	$ 114,088,541.50	$ 85,582,760.68	$ 199,671,302.18	$ 55,788,731.84
Total Revenues	$ 430,038,369.50	$ 85,582,760.68	$ 515,621,130.18	$ 118,950,581.84
CARRY-OVER FROM PRIOR YEAR				
Transfers from Fund Balance				
Reserved	$ 37,796.01		$ 37,796.01	
Unreserved				
	$ 37,796.01		$ 37,796.01	
Total Funds Available	$ 430,076,165.51	$ 85,582,760.68	$ 515,658,926.19	$ 118,950,581.84
EXPENDITURES				
PERSONAL SERVICES				
Salaries and Wages	$ 310,796,298.76	$ 44,302,617.50	$ 355,098,916.26	$ 70,131,746.88
Employer's Contributions for:				
F.I.C.A.	18,072,233.39	1,422,828.48	19,495,061.87	4,145,898.99
Group Insurance	10,059,802.11	681,193.72	10,740,995.83	2,763,196.96
Retirement	46,553.91	3,446,825.27	3,493,379.18	10,598.76
Liability Insurance	174,326.74	6,787.59	181,114.33	36,834.24
Total Personal Services	$ 339,149,214.91	$ 49,860,252.56	$ 389,009,467.47	$ 77,088,275.83
OPERATING EXPENSES				
Travel	$ 4,214,573.32	$ 2,334,796.94	$ 6,549,370.26	$ 1,710,541.46
Motor Vehicle Expenses	932,583.73	137,346.04	1,069,929.77	458,777.31
Motor Vehicle Equipment Purchases	466,075.79	119,116.29	585,192.08	250,014.22
Supplies and Materials	17,607,617.31	6,390,113.49	23,997,730.80	14,622,447.79
Repairs and Maintenance	7,828,788.35	946,846.45	8,775,634.80	1,870,054.46
Power, Water and Natural Gas	18,293,260.73	68,888.73	18,362,149.46	3,319,036.90
Rents (Other Than Real Estate)	5,266,243.22	436,367.97	5,702,611.19	882,294.66
Insurance and Bonding	524,736.54	34,864.62	559,601.16	144,571.50
Workers' Compensation and Indemnities	55,832.52		55,832.52	8,271.13
Tuition and Scholarships				
College Work Study Program	1,096,515.73	4,969,340.58	6,065,856.31	8,438.44
Scholarships, Fellowships, Prizes, Awards and Other	65,191.58	7,409,016.32	7,474,207.90	
Other Operating Expenses	(-) 181,922.80	1,699,533.60	1,517,610.80	254,591.44
Publications and Printing	2,820,941.30	786,891.29	3,607,832.59	914,899.03
Equipment Purchases	18,033,504.83	4,439,884.97	22,473,389.80	7,575,409.64
Computer Charges	1,541,927.24	298,933.59	1,840,860.83	139,066.03
Real Estate Rentals	562,764.09	154,692.43	717,456.52	706,799.42
Telecommunications	5,872,145.97	557,947.26	6,430,093.23	1,878,582.80
Per Diem, Fees and Contracts				
Per Diem and Fees	3,204,825.04	2,570,778.85	5,775,603.89	555,454.74
Contracts	1,733,573.21	2,367,148.70	4,100,721.91	723,679.63
Total Operating Expenses	$ 89,939,177.70	$ 35,722,508.12	$ 125,661,685.82	$ 36,022,930.60

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
CURRENT FUNDS AND UNEXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1981

ORGANIZED ACTIVITIES				TOTALS (Memorandum Only)	
SPONSORED OPERATIONS	TOTAL	AUXILIARY ENTERPRISES	UNEXPENDED PLANT FUND	1981	1980
	$ 63,161,850.00		$ 17,150,766.00	$ 396,262,444.00	$ 350,137,493.00
$ 7,612,704.63	$ 7,612,704.63		$ 382,082.11	$ 57,819,145.75	$ 53,202,945.41
3,508,980.98	3,508,980.98		145,222.19	14,538,837.68	14,103,102.38
58,180.62	58,180.62			225,058.29	347,556.81
172,051.84	172,051.84		3,850.00	1,075,216.88	1,160,725.33
24,469,079.62	24,469,079.62		335,413.00	40,537,854.20	33,478,740.52
250.00	250.00			6,564,213.00	5,684,539.21
	7,898,325.38		94,182.74	8,714,764.54	8,793,818.27
$ 35,821,247.69	$ 43,719,573.07		$ 960,750.04	$ 129,475,090.34	$ 116,771,427.93
	969,796.88	$ 5,478,609.78		93,923,565.22	78,657,131.38
	3,122.41		1,904,979.18	3,298,433.26	1,975,398.79
	84,101.89	21,787,275.04		22,141,912.51	19,549,822.34
1,426,215.74	38,765,701.04	18,180,720.97	329,738.73	66,352,354.13	54,835,944.76
	8,566,505.68			18,706,704.55	17,388,973.28
		2,120,659.25	1,408,667.58	4,102,322.02	3,693,094.93
	555,700.00			3,583,000.00	3,583,000.00
	371,694.30	2,078,628.42	428,037.98	5,802,182.39	5,091,240.84
		(-) 4,238,778.22	4,238,778.22	.00	.00
$ 37,247,463.43	$ 93,036,195.27	$ 45,407,115.24	$ 9,270,951.73	$ 347,385,564.42	$ 301,546,034.25
$ 37,247,463.43	$ 156,198,045.27	$ 45,407,115.24	$ 26,421,717.73	$ 743,648,008.42	$ 651,683,527.25
		$ 7,795,515.72	$ 261,156.09	$ 8,094,467.82	$ 8,065,445.82
		5,564,415.17		5,564,415.17	4,750,152.82
		$ 13,359,930.89	$ 261,156.09	$ 13,658,882.99	$ 12,815,598.64
$ 37,247,463.43	$ 156,198,045.27	$ 58,767,046.13	$ 26,682,873.82	$ 757,306,891.41	$ 664,499,125.89
$ 22,741,262.08	$ 92,873,008.96	$ 22,309,036.45		$ 470,280,961.67	$ 416,079,355.37
408,632.24	4,554,531.23	881,263.92		24,930,857.02	20,985,368.90
283,284.37	3,046,481.33	622,795.08		14,410,272.24	11,748,957.77
1,869,650.32	1,880,249.08	1,304,840.76		6,678,469.02	6,159,605.07
931.00	37,765.24	1,266.45		220,146.02	568,900.71
$ 25,303,760.01	$ 102,392,035.84	$ 25,119,202.66		$ 516,520,705.97	$ 455,542,187.82
$ 1,676,331.13	$ 3,386,872.59	$ 112,612.74		$ 10,048,855.59	$ 8,955,165.48
90,787.15	549,564.46	227,978.03		1,847,472.26	1,562,524.82
16,416.18	266,430.40	6,121.56		857,744.04	701,864.40
4,397,572.93	19,020,020.72	3,267,256.45		46,285,007.97	43,158,083.62
421,844.96	2,291,899.42	1,387,399.33		12,454,933.55	10,339,994.07
318,240.20	3,637,277.10	4,828,201.90		26,827,628.46	23,585,947.19
412,519.78	1,294,814.44	1,203,333.58		8,200,759.21	8,906,963.23
11,047.06	155,618.56	137,772.64		852,992.36	787,923.32
322.00	8,593.13	2,349.00		66,774.65	63,691.86
4,835.86	13,274.30	41,127.98		6,120,258.59	5,509,254.32
250.00	250.00			7,474,457.90	6,163,383.79
281,244.78	535,836.22	842,679.21		2,896,126.23	2,952,928.90
150,461.29	1,065,360.32	306,320.50		4,979,513.41	4,896,687.74
1,644,766.91	9,220,176.55			31,693,566.35	28,783,467.56
145,033.15	284,099.18	19,663.59		2,144,623.60	1,315,278.97
21,446.69	728,246.11	2,249,664.64		3,695,367.27	3,267,808.56
138,955.85	2,017,538.65	1,051,625.64		9,499,257.52	8,615,960.32
396,471.22	951,925.96	369,404.86		7,096,934.71	6,801,554.55
1,815,156.28	2,538,835.91	656,051.13		7,295,608.95	5,703,815.20
$ 11,943,703.42	$ 47,966,634.02	$ 16,709,562.78		$ 190,337,882.62	$ 172,072,297.90

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
CURRENT FUNDS AND UNEXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1981

	CURRENT FUNDS			
	RESIDENT INSTRUCTION FUND			OTHER
EXPENDITURES continued	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	TOTAL	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
CAPITAL OUTLAY				
Personal Services				
Salaries and Wages				
Employer's Contributions for:				
F.I.C.A.				
Group Insurance				
Retirement				
Other Costs				
Motor Vehicle Expenses				
Motor Vehicle Equipment Purchases				
Supplies and Materials				
Repairs and Maintenance				
Rents (Other Than Real Estate)				
Insurance and Bonding				
Other Expenditures				
Publications and Printing				
Equipment Purchases				
Per Diem, Fees and Contracts				
Per Diem and Fees				
Contracts				
Total Capital Outlay				
OTHER (Schedule by Units, page 302-303)				
Personal Services				
Salaries and Wages	$ 460,813.58		$ 460,813.58	$ 181,825.24
Employer's Contributions for:				
F.I.C.A.	14,535.99		14,535.99	10,194.14
Group Insurance	5,698.16		5,698.16	1,730.16
Liability Insurance				64.67
	$ 481,047.73		$ 481,047.73	$ 193,814.21
Other Costs				
Travel	15,128.48		15,128.48	11,972.58
Motor Vehicle Expenses				247.37
Supplies and Materials	18,360.51		18,360.51	37,938.77
Repairs and Maintenance	385.00		385.00	65.22
Power, Water and Natural Gas				
Rents (Other Than Real Estate)	664.00		664.00	174.00
Insurance and Bonding				6.51
Tuition and Scholarships				
College Work Study Program	171.24		171.24	
Scholarships, Fellowships, Prizes, Awards and Other	104,740.19		104,740.19	65,500.00
Other Expenditures	6,187.95		6,187.95	1,548.92
Publications and Printing	5,423.39		5,423.39	6,987.42
Equipment Purchases	1,212.73		1,212.73	42,136.05
Real Estate Rentals				
Computer Charges	19.95		19.95	49.36
Telecommunications	2,301.50		2,301.50	2,843.43
Per Diem, Fees and Contracts				
Per Diem and Fees	16,856.41		16,856.41	76,189.62
Contracts	197,462.70		197,462.70	2,541,869.56
Capital Outlay				
Other Costs				
Supplies and Materials				
Publications and Printing				
Per Diem, Fees and Contracts				
Per Diem and Fees				
Contracts				
Total Other	$ 849,961.78		$ 849,961.78	$ 2,981,343.02
Total Expenditures	$ 429,938,354.39	$ 85,582,760.68	$ 515,521,115.07	$ 116,092,549.45
Excess of Funds Available over Expenditures	137,811.12	.00	137,811.12	2,858,032.39
	$ 430,076,165.51	$ 85,582,760.68	$ 515,658,926.19	$ 118,950,581.84

The accompanying notes are an integral part of these financial statements.

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CURRENT FUNDS AND UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1981

ORGANIZED ACTIVITIES				TOTALS (Memorandum Only)	
SPONSORED OPERATIONS	TOTAL	AUXILIARY ENTERPRISES	UNEXPENDED PLANT FUND	1981	1980
			$ 74,630.52	$ 74,630.52	$ 37,695.89
			953.77	953.77	78.71
			931.85	931.85	77.04
			855.97	855.97	134.96
			$ 77,372.11	$ 77,372.11	$ 37,986.60
			85,162.17	85,162.17	.00
			306,280.48	306,280.48	209,901.65
			1,011,375.97	1,011,375.97	1,926,996.61
			2,077,036.89	2,077,036.89	1,651,884.91
			3,784.50	3,784.50	2,140.00
			3,032.20	3,032.20	7,876.75
			86,536.88	86,536.88	75,904.19
			1,514.24	1,514.24	1,179.91
			2,467,132.13	2,467,132.13	1,470,568.30
			661,810.78	661,810.78	624,204.80
			17,393,655.38	17,393,655.38	13,856,960.41
			$ 24,174,693.73	$ 24,174,693.73	$ 20,058,704.[illegible]
	$ 181,825.24			$ 642,638.82	$ [illegible]
	10,194.14			24,730.13	18,128.03
	1,730.16			7,428.32	6,460.50
	64.67			64.67	3.29
	$ 193,814.21			$ 674,861.94	$ 577,872.97
	11,972.58			27,101.06	13,959.13
	247.37			247.37	.00
	37,938.77			56,299.28	11,895.27
	65.22			450.22	370.50
					327.07
	174.00			838.00	165.35
	6.51			6.51	.00
				171.24	.00
	65,500.00			170,240.19	129,670.92
	1,548.92			7,736.87	7,761.98
	6,987.42			12,410.81	6,755.04
	42,136.05			43,348.78	9,914.79
					1,100.00
	49.36			69.31	.00
	2,843.43			5,144.93	1,863.95
	76,189.62			93,046.03	48,263.98
	2,541,869.56			2,739,332.26	1,043,872.10
			$ 1,263.10	1,263.10	.00
			370.00	370.00	.00
			108,820.00	108,820.00	.00
			2,166,760.00	2,166,760.00	.00
	$ 2,981,343.02		$ 2,277,213.10	$ 6,108,517.90	$ 1,853,783.25
$ 37,247,463.43	$ 153,340,012.88	$ 41,828,765.44	$ 26,451,906.83	$ 737,141,800.22	$ 649,526,973.50
.00	2,858,032.39	16,938,280.69	230,966.99	20,165,091.19	14,972,152.39
$ 37,247,463.43	$ 156,198,045.27	$ 58,767,046.13	$ 26,682,873.82	$ 757,306,891.41	$ 664,499,125.89

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

NOTES TO FINANCIAL STATEMENTS

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1981

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

Units of the University System of Georgia maintain their Current Funds and Unexpended Plant Funds in accordance with a comprehensive basis of accounting called the Modified Accrual Basis. This basis of accounting is defined as that method of accounting in which expenditures, other than accrued interest of general long-term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material or available revenues which should be accrued to reflect properly the taxes levied and the revenues earned.

The Agency Funds - Student Activities are maintained on the Accrual basis of accounting.

The Loan Funds, Endowment Funds and Agency Funds - Private Trust are maintained on the Cash Receipts and Disbursements basis of accounting. This basis of accounting is defined as that method of accounting in which certain revenue and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred.

DESCRIPTION OF FUNDS

CURRENT FUNDS

RESIDENT INSTRUCTION FUND

The Resident Instruction Fund accounts for the current operations of the educational program of the various units of the University System. Restricted expenditures are separately identified and matched with revenue from the Restricted Funds.

OTHER ORGANIZED ACTIVITIES

The Other Organized Activities Fund accounts for the operations of specific programs which are unique to the State of Georgia and to the units of the University System administering the program activities. Separate identity is maintained of each program, and restricted expenditures for each program are separately identified and matched with revenue from the Restricted Funds.

RESTRICTED FUNDS

The Restricted Funds account for funds awarded by grantors for restricted purposes to the various units of the University System. Such funds awarded or received are maintained in the restricted fund group, and funds are transferred to other funds only to the extent that expenditures are expended in the current period.

AUXILIARY ENTERPRISES FUND

The Auxiliary Enterprises Fund accounts for the various business operations administered by the various units of the University System. These business operations are conducted for the expressed purpose of providing services to students, faculty and staff.

LOAN FUNDS

The Loan Funds account for various funds held by the various units of the University System for the purpose of making educational loans to students. Separate identity is maintained of the various types of loan funds administered by each institution.

ENDOWMENT FUNDS

The Endowment Funds account for various funds held in trust by the various units of the University System for various donors. Separate identity of each fund is maintained and each fund is administered under the terms stipulated by the donor.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

DESCRIPTION OF FUNDS continued

PLANT FUNDS

UNEXPENDED

The Unexpended Plant Fund accounts for funds administered by the various units of the University System for the purpose of construction, rehabilitation and acquisition of physical properties.

EXPENDED

The Expended Plant Fund represents the book value of fixed assets owned or in control of the various units of the University System.

AGENCY FUNDS

STUDENT ACTIVITIES

The Student Activities Fund accounts for student activity funds administered by the various units of the University System. The various units act as an agent for the students of their respective unit, collect activity fee assessments and revenues from other sources, and expend the available funds as budgeted and directed by the student governing body.

PRIVATE TRUST

The Private Trust Funds account for the activities in which the various units of the University System act as an agent for various governmental agencies and organizations.

OTHER FINANCIAL NOTES

(1) RESTRICTED FUNDS - Funds for specific restricted projects transferred from the restricted fund group to other funds in excess of funds received from various grantors are reflected as deficits on the books and records of the various units of the University System. In this report, revenues sufficient to eliminate the deficits are recognized and accounts receivable are established from the various grantors. The accounts receivable shown for Restricted Funds do not reflect the actual amount that may be due from the various grantors.

(2) EXPENDED PLANT FUND - The balances shown as Investment in General Fixed Assets under the Fund Equity of Expended Plant Fund on the Combined Balance Sheet represent the accumulated expenditures made for general fixed assets through Current Funds and Unexpended Plant Fund, and also include expenditures made for general fixed assets expended by the Georgia Education Authority (University) on behalf of the various units of the University System. Gifts of general fixed assets are recorded at fair market value, and disposals are deleted at recorded cost. No depreciation has been provided on the general fixed assets.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA BY FUNDS

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

JUNE 30, 1981

	ASSETS			
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	INVENTORIES	TOTAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 2,906,730.24	$ 780,477.28	$ 602,907.67	$ 4,290,115.19
Georgia State University	2,171,159.31	2,140,769.47	489,267.83	4,801,196.61
Medical College of Georgia	494,896.06	1,020,515.65	79,756.89	1,595,168.60
University of Georgia	(-) 27,808.04	6,307,606.03	1,190,758.72	7,470,556.71
SENIOR COLLEGES				
Albany State College	278,988.48	158,479.58	66,065.40	503,533.46
Armstrong State College	211,098.85	194,555.81	34,839.32	440,493.98
Augusta College	422,026.27	2,089.00	29,211.59	453,326.86
Columbus College	492,871.32	365,366.93	83,121.76	941,360.01
Fort Valley State College	262,689.81	79,653.47	81,670.11	424,013.39
Georgia College	261,214.79	292,759.86	88,027.65	642,002.30
Georgia Southern College	290,051.02	418,008.77	196,759.67	904,819.46
Georgia Southwestern College	20,220.30	259,967.58	64,902.71	345,090.59
Kennesaw College	18,949.42	463,000.00	62,529.53	544,478.95
North Georgia College	285,442.14	366,147.50	35,045.46	686,635.10
Savannah State College	418,450.06	46,551.41	84,983.39	549,984.86
Southern Technical Institute	(-) 21,652.18	160,886.02	91,282.19	230,516.03
Valdosta State College	606,986.20	135,275.60	114,396.17	856,657.97
West Georgia College	344,468.13	302,629.97	125,310.59	772,408.69
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	148,582.01	61,081.00	75,143.03	284,806.04
Albany Junior College	112,477.31	94,418.95	33,070.97	239,967.23
Atlanta Junior College	119,657.19	94,436.01	22,959.03	237,052.23
Bainbridge Junior College	73,529.45	26,082.00	11,444.84	111,056.29
Brunswick Junior College	100,894.70	52,248.10	21,007.47	174,150.27
Clayton Junior College	251,437.78	1,731.15	43,781.37	296,950.30
Dalton Junior College	154,727.81	401.75	28,903.04	184,032.60
Emanuel County Junior College	44,474.61	25,570.00	2,971.66	73,016.27
Floyd Junior College	102,164.03	41,975.89	17,149.09	161,289.01
Gainesville Junior College	82,141.03	103,033.51	11,003.08	196,177.62
Gordon Junior College	171,079.74	1,478.00	15,217.76	187,775.50
Macon Junior College	123,944.55	171,138.26	15,485.82	310,568.63
Middle Georgia College	45,431.05	18,202.93	71,968.78	135,602.76
South Georgia College	161,822.68	487.25	24,001.82	186,311.75
Waycross Junior College	57,430.00	.00	11,074.99	68,504.99
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 11,186,576.12	$ 14,187,024.73	$ 3,926,019.40	$ 29,299,620.25

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

JUNE 30, 1981

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES (SURPLUS)	TOTAL
$ 1,956,687.26	$ 2,333,402.17	$ 25.76	$ 4,290,115.19
2,154,527.99	2,604,020.94	42,647.68	4,801,196.61
1,220,323.12	361,772.89	13,072.59	1,595,168.60
4,235,168.62	3,226,919.18	8,468.91	7,470,556.71
304,863.25	183,386.40	15,283.81	503,533.46
214,039.17	217,502.71	8,952.10	440,493.98
156,812.19	284,040.49	12,474.18	453,326.86
352,644.13	587,034.01	1,681.87	941,360.01
216,441.47	179,874.00	27,697.92	424,013.39
337,600.75	290,666.50	13,735.05	642,002.30
299,146.08	604,726.70	946.68	904,819.46
69,197.46	262,186.00	13,707.13	345,090.59
244,946.46	297,061.00	2,471.49	544,478.95
517,324.08	162,910.33	6,400.69	686,635.10
295,607.62	225,598.00	28,779.24	549,984.86
120,921.28	106,083.33	3,511.42	230,516.03
343,239.94	513,251.84	166.19	856,657.97
268,912.40	478,424.84	25,071.45	772,408.69
84,078.99	200,410.68	316.37	284,806.04
88,766.70	145,239.00	5,961.53	239,967.23
67,500.17	163,228.28	6,323.78	237,052.23
59,711.21	49,031.00	2,314.08	111,056.29
74,568.56	96,326.78	3,254.93	174,150.27
120,832.38	172,551.27	3,566.65	296,950.30
27,154.40	124,416.04	32,462.16	184,032.60
53,361.53	19,453.60	201.14	73,016.27
67,299.58	93,067.59	921.84	161,289.01
84,418.36	111,722.00	37.26	196,177.62
120,754.27	56,654.00	10,367.23	187,775.50
135,241.86	156,373.40	18,953.37	310,568.63
22,565.70	112,333.78	703.28	135,602.76
103,933.53	81,187.75	1,190.47	186,311.75
35,172.18	33,231.00	101.81	68,504.99
.00	.00	.00	.00
$ 14,453,762.69	$ 14,534,087.50	$ 311,770.06	$ 29,299,620.25

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

JUNE 30, 1981

	ASSETS			
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	INVENTORIES	TOTAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology				
Engineering Experiment Station	$ 843,988.17	$ 386,737.67	$ .00	$ 1,230,725.84
Engineering Extension Division	85,172.07	104,744.09	.00	189,916.16
Medical College of Georgia				
Eugene Talmadge Memorial Hospital	1,086,291.92	7,000,000.00	1,305,697.21	9,391,989.13
Family Practice Residency Program	129,203.13	.00	.00	129,203.13
Georgia Radiation Therapy Center	74,945.79	.00	.00	74,945.79
University of Georgia				
Agricultural Experiment Station	(-) 375,669.30	1,422,151.17	.00	1,046,481.87
Cooperative Extension Service	(-) 184,167.40	452,840.43	.00	268,673.03
Marine Institute	(-) 21,014.85	56,016.26	.00	35,001.41
Marine Resources Extension Center	1,158.05	39,000.00	.00	40,158.05
Veterinary Medicine Experiment Station	(-) 19,833.00	135,535.61	.00	115,702.61
OTHER				
Skidaway Institute of Oceanography	120,203.23	.00	.00	120,203.23
	$ 1,740,277.81	$ 9,597,025.23	$ 1,305,697.21	$ 12,643,000.25

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

JUNE 30, 1981

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES (SURPLUS)	TOTAL
$ 1,229,576.24	$ .00	$ 1,149.60	$ 1,230,725.84
49,512.60	133,734.00	6,669.56	189,916.16
5,019,489.81	4,348,872.37	23,626.95	9,391,989.13
98,233.76	.00	30,969.37	129,203.13
35,786.00	.00	39,159.79	74,945.79
1,013,964.16	.00	32,517.71	1,046,481.87
262,236.28	.00	6,436.75	268,673.03
34,742.84	.00	258.57	35,001.41
39,164.24	.00	993.81	40,158.05
114,330.91	.00	1,371.70	115,702.61
120,162.46	.00	40.77	120,203.23
$ 8,017,199.30	$ 4,482,606.37	$ 143,194.58	$ 12,643,000.25

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESTRICTED FUNDS

JUNE 30, 1981

	ASSETS			FUND EQUITY
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	TOTAL	UNRESERVED FUND BALANCES
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$(-) 5,829,029.96	$ 7,049,958.78	$ 1,220,928.82	$ 1,220,928.82
Georgia State University	487,195.34	367,244.12	854,439.46	854,439.46
Medical College of Georgia	915,379.37	671,624.68	1,587,004.05	1,587,004.05
University of Georgia	(-) 1,926,672.21	7,880,959.89	5,954,287.68	5,954,287.68
SENIOR COLLEGES				
Albany State College	(-) 809,303.43	849,621.07	40,317.64	40,317.64
Armstrong State College	41,165.21	1,533.09	42,698.30	42,698.30
Augusta College	33,280.82	10,978.29	44,259.11	44,259.11
Columbus College	104,936.21	24,468.15	129,404.36	129,404.36
Fort Valley State College	240,647.99	387,115.74	627,763.73	627,763.73
Georgia College	34,888.92	67,355.63	102,244.55	102,244.55
Georgia Southern College	(-) 102,941.45	148,760.83	45,819.38	45,819.38
Georgia Southwestern College	242,426.37	35,579.41	278,005.78	278,005.78
Kennesaw College	27,649.55	.00	27,649.55	27,649.55
North Georgia College	(-) 50,086.77	116,020.43	65,933.66	65,933.66
Savannah State College	(-) 247,677.49	279,235.15	31,557.66	31,557.66
Southern Technical Institute	37,582.83	.04	37,582.87	37,582.87
Valdosta State College	781.22	116,518.36	117,299.58	117,299.58
West Georgia College	(-) 43,607.02	63,287.66	19,680.64	19,680.64
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	(-) 138,833.61	151,131.57	12,297.96	12,297.96
Albany Junior College	6,611.18	16,883.65	23,494.83	23,494.83
Atlanta Junior College	(-) 19,819.02	25,614.48	5,795.46	5,795.46
Bainbridge Junior College	(-) 8,844.95	10,437.07	1,592.12	1,592.12
Brunswick Junior College	(-) 82,386.91	87,207.21	4,820.30	4,820.30
Clayton Junior College	4,371.49	13,536.39	17,907.88	17,907.88
Dalton Junior College	52,834.60	.00	52,834.60	52,834.60
Emanuel County Junior College	7,996.54	.00	7,996.54	7,996.54
Floyd Junior College	4,907.97	48,792.47	53,700.44	53,700.44
Gainesville Junior College	29,056.61	10,189.54	39,246.15	39,246.15
Gordon Junior College	1,644.06	.00	1,644.06	1,644.06
Macon Junior College	19,592.80	405.00	19,997.80	19,997.80
Middle Georgia College	48,104.85	601.14	48,705.99	48,705.99
South Georgia College	25,824.43	18,255.44	44,079.87	44,079.87
Waycross Junior College	4,405.08	.00	4,405.08	4,405.08
OTHER				
Skidaway Institute of Oceanography	70,296.39	161,942.40	232,238.79	232,238.79
	$(-) 6,817,622.99	$ 18,615,257.68	$ 11,797,634.69	$ 11,797,634.69

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

JUNE 30, 1981

	ASSETS				
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	INVENTORIES	INVESTMENTS	TOTAL
GRADUATE INSTITUTIONS					
Georgia Institute of Technology	$ 3,619,236.47	$ 275,813.46	$ 765,572.17	$ .00	$ 4,660,622.10
Georgia State University	2,375,902.69	67,277.16	567,619.61	.00	3,010,799.46
Medical College of Georgia	472,340.40	10,630.17	270,913.07	.00	753,883.64
University of Georgia	6,234,730.39	283,497.08	1,793,710.81	.00	8,311,938.28
SENIOR COLLEGES					
Albany State College	(-) 373,367.26	161,190.74	92,002.01	.00	(-) 120,174.51
Armstrong State College	226,609.89	42,240.89	118,094.64	.00	386,945.42
Augusta College	67,327.22	24,441.99	149,083.14	.00	240,852.35
Columbus College	506,565.02	16,018.31	256,266.73	.00	778,850.06
Fort Valley State College	(-) 777,153.59	150,241.66	49,724.59	.00	(-) 577,187.34
Georgia College	382,454.39	39,024.89	179,012.67	.00	600,491.95
Georgia Southern College	942,458.31	117,694.13	429,070.01	.00	1,489,222.45
Georgia Southwestern College	(-) 146,225.90	14,087.53	151,612.34	.00	19,473.97
Kennesaw College	279,344.79	2,889.88	139,931.98	.00	422,166.65
North Georgia College	952,890.30	14,236.16	185,194.52	16,000.00	1,168,320.98
Savannah State College	(-) 214,505.06	40,261.14	104,499.31	.00	(-) 69,744.61
Southern Technical Institute	377,861.92	14,357.59	145,778.71	.00	537,998.22
Valdosta State College	599,755.97	23,115.62	245,508.18	.00	868,379.77
West Georgia College	1,711,979.43	.00	186,157.26	.00	1,898,136.69
JUNIOR COLLEGES					
Abraham Baldwin Agricultural College	312,978.34	23,287.86	236,917.33	.00	573,183.53
Albany Junior College	112,569.38	9,934.89	81,411.98	.00	203,916.25
Atlanta Junior College	.00	.00	.00	.00	.00
Bainbridge Junior College	14,018.57	1,616.79	22,840.19	.00	38,475.55
Brunswick Junior College	104,338.45	7,710.13	52,969.08	.00	165,017.66
Clayton Junior College	110,604.62	6,268.29	61,573.51	.00	178,446.42
Dalton Junior College	109,682.05	4,156.77	97,411.95	.00	211,250.77
Emanuel County Junior College	38,734.01	917.71	19,070.06	.00	58,721.78
Floyd Junior College	84,267.47	826.50	38,320.48	.00	123,414.45
Gainesville Junior College	170,418.58	2,653.26	47,417.24	.00	220,489.08
Gordon Junior College	74,945.59	2,128.69	41,805.16	.00	118,879.44
Macon Junior College	132,079.54	5,690.04	71,850.38	22,122.68	231,742.64
Middle Georgia College	123,185.12	50,533.51	137,488.94	.00	311,207.57
South Georgia College	(-) 98,974.33	1,317.83	92,026.57	.00	(-) 5,629.93
Waycross Junior College	8,463.34	3,369.21	14,603.04	.00	26,435.59
OTHER					
Skidaway Institute of Oceanography	3,212.86	.00	.00	.00	3,212.86
	$ 18,538,728.97	$ 1,417,429.88	$ 6,845,457.66	$ 38,122.68	$ 26,839,739.19

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

JUNE 30, 1981

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES	TOTAL
$ 134,989.94	$ 3,562,576.00	$ 963,056.16	$ 4,660,622.10
61,156.44	1,091,119.29	1,858,523.73	3,010,799.46
53,068.50	700,815.14	.00	753,883.64
406,666.83	5,236,471.73	2,668,799.72	8,311,938.28
16,192.49	125,816.01	(-) 262,183.01	(-) 120,174.51
15,903.86	302,213.02	68,828.54	386,945.42
4,945.59	235,906.76	.00	240,852.35
705.89	611,840.64	166,303.53	778,850.06
489.82	21,765.00	(-) 599,442.16	(-) 577,187.34
19,692.12	580,799.83	.00	600,491.95
42,311.35	1,268,785.69	178,125.41	1,489,222.45
3,241.88	64,390.00	(-) 48,157.91	19,473.97
1,742.91	314,957.77	105,465.97	422,166.65
19,169.51	723,558.54	425,592.93	1,168,320.98
3,765.71	32,639.14	(-) 106,149.46	(-) 69,744.61
25,972.52	497,061.57	14,964.13	537,998.22
31,623.30	836,756.47	.00	868,379.77
7,235.06	896,141.83	994,759.80	1,898,136.69
751.45	572,432.08	.00	573,183.53
7,741.84	196,174.41	.00	203,916.25
.00	.00	.00	.00
465.26	35,313.51	2,696.78	38,475.55
.00	157,829.14	7,188.52	165,017.66
6,938.95	150,610.36	20,897.11	178,446.42
7,216.78	204,033.99	.00	211,250.77
1,744.37	27,465.62	29,511.79	58,721.78
948.84	121,058.91	1,406.70	123,414.45
.00	180,844.48	39,644.60	220,489.08
683.09	118,196.35	.00	118,879.44
528.60	178,260.42	52,953.62	231,742.64
.00	311,207.57	.00	311,207.57
50.00	135,072.57	(-) 140,752.50	(-) 5,629.93
665.61	24,439.82	1,330.16	26,435.59
.00	2,010.39	1,202.47	3,212.86
$ 876,608.51	$ 19,518,564.05	$ 6,444,566.63	$ 26,839,739.19

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

LOAN FUNDS

JUNE 30, 1981

	ASSETS			FUND EQUITY
	CASH ON HAND AND IN BANKS	INVESTMENTS	TOTAL	RESERVED FUND BALANCES
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 222,691.90	$ 4,622,103.56	$ 4,844,795.46	$ 4,844,795.46
Georgia State University	106,124.85	1,658,254.72	1,764,379.57	1,764,379.57
Medical College of Georgia	270,768.67	4,353,057.76	4,623,826.43	4,623,826.43
University of Georgia	608,091.55	9,592,674.06	10,200,765.61	10,200,765.61
SENIOR COLLEGES				
Albany State College	113,248.38	599,535.56	712,783.94	712,783.94
Armstrong State College	101,177.66	140,432.24	241,609.90	241,609.90
Augusta College	31,539.53	458,083.57	489,623.10	489,623.10
Columbus College	62,679.76	385,063.26	447,743.02	447,743.02
Fort Valley State College	(-) 16,090.02	900,233.07	884,143.05	884,143.05
Georgia College	256,689.24	534,969.33	791,658.57	791,658.57
Georgia Southern College	43,466.79	2,579,715.93	2,623,182.72	2,623,182.72
Georgia Southwestern College	213,972.68	227,468.83	441,441.51	441,441.51
Kennesaw College	24,456.91	67,435.78	91,892.69	91,892.69
North Georgia College	75,863.96	791,589.77	867,453.73	867,453.73
Savannah State College	24,316.30	1,157,124.98	1,181,441.28	1,181,441.28
Southern Technical Institute	18,706.94	87,720.79	106,427.73	106,427.73
Valdosta State College	54,937.66	1,608,437.81	1,663,375.47	1,663,375.47
West Georgia College	59,242.83	1,920,097.59	1,979,340.42	1,979,340.42
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	10,469.83	509,959.01	520,428.84	520,428.84
Albany Junior College	98,444.96	153,427.42	251,872.38	251,872.38
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	2,519.12	4,606.80	7,125.92	7,125.92
Brunswick Junior College	56,420.84	49,687.55	106,108.39	106,108.39
Clayton Junior College	45,582.03	114,085.17	159,667.20	159,667.20
Dalton Junior College	1,230.45	1,389.20	2,619.65	2,619.65
Emanuel County Junior College	.00	.00	.00	.00
Floyd Junior College	5,107.00	24,947.96	30,054.96	30,054.96
Gainesville Junior College	.00	.00	.00	.00
Gordon Junior College	20,207.75	64,966.11	85,173.86	85,173.86
Macon Junior College	14,679.03	98,863.60	113,542.63	113,542.63
Middle Georgia College	57,593.66	282,970.05	340,563.71	340,563.71
South Georgia College	23,582.15	1,039,867.13	1,063,449.28	1,063,449.28
Waycross Junior College	633.53	406.00	1,039.53	1,039.53
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 2,608,355.94	$ 34,029,174.61	$ 36,637,530.55	$ 36,637,530.55

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

ENDOWMENT FUNDS

JUNE 30, 1981

	ASSETS			FUND EQUITY
	CASH ON HAND AND IN BANKS	INVESTMENTS	TOTAL	RESERVED FUND BALANCES
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 10,155,288.58	$ 1,623,190.61	$ 11,778,479.19	$ 11,778,479.19
Georgia State University	39,946.29	.00	39,946.29	39,946.29
Medical College of Georgia	(-) 37,385.36	2,493,170.81	2,455,785.45	2,455,785.45
University of Georgia	2,267,515.00	7,130,772.08	9,398,287.08	9,398,287.08
SENIOR COLLEGES				
Albany State College	.00	.00	.00	.00
Armstrong State College	38,845.74	.00	38,845.74	38,845.74
Augusta College	23,987.09	77,080.96	101,068.05	101,068.05
Columbus College	169,838.46	84,341.86	254,180.32	254,180.32
Fort Valley State College	67,000.00	19,392.46	86,392.46	86,392.46
Georgia College	603,337.33	764,805.20	1,368,142.53	1,368,142.53
Georgia Southern College	51,500.00	.00	51,500.00	51,500.00
Georgia Southwestern College	89.31	520,271.90	520,361.21	520,361.21
Kennesaw College	85,902.61	62,674.71	148,577.32	148,577.32
North Georgia College	330,639.60	387,363.13	718,002.73	718,002.73
Savannah State College	12,500.00	.00	12,500.00	12,500.00
Southern Technical Institute	2,182.88	.00	2,182.88	2,182.88
Valdosta State College	105,723.92	450,453.38	556,177.30	556,177.30
West Georgia College	.00	.00	.00	.00
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	.00	.00	.00	.00
Albany Junior College	.00	.00	.00	.00
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	.00	.00	.00	.00
Brunswick Junior College	23,512.46	25,978.09	49,490.55	49,490.55
Clayton Junior College	119,750.89	.00	119,750.89	119,750.89
Dalton Junior College	.00	.00	.00	.00
Emanuel County Junior College	7,048.80	.00	7,048.80	7,048.80
Floyd Junior College	24,619.66	.00	24,619.66	24,619.66
Gainesville Junior College	1,963.18	.00	1,963.18	1,963.18
Gordon Junior College	.00	.00	.00	.00
Macon Junior College	.00	.00	.00	.00
Middle Georgia College	2,750.17	.00	2,750.17	2,750.17
South Georgia College	172,078.05	.00	172,078.05	172,078.05
Waycross Junior College	2,305.40	.00	2,305.40	2,305.40
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 14,270,940.06	$ 13,639,495.19	$ 27,910,435.25	$ 27,910,435.25

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

JUNE 30, 1981

	ASSETS			
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	INVESTMENTS	TOTAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 1,543,672.37	$ 461,163.97	$ .00	$ 2,004,836.34
Georgia State University	262,730.00	.00	.00	262,730.00
Medical College of Georgia	743,470.36	3,550,000.00	.00	4,293,470.36
University of Georgia	1,513,428.50	315,025.99	.00	1,828,454.49
SENIOR COLLEGES				
Albany State College	482,633.75	60,000.00	8,885.36	551,519.11
Armstrong State College	51,409.32	.00	.00	51,409.32
Augusta College	90,736.38	.00	.00	90,736.38
Columbus College	13,639.37	.00	.00	13,639.37
Fort Valley State College	176,540.79	7,802.64	.00	184,343.43
Georgia College	27,207.97	189,000.00	.00	216,207.97
Georgia Southern College	17,638.55	173,695.50	.00	191,334.05
Georgia Southwestern College	(-) 74,980.15	94,890.00	.00	19,909.85
Kennesaw College	72,729.69	.00	.00	72,729.69
North Georgia College	289,536.16	42,986.00	.00	332,522.16
Savannah State College	291,629.90	716,676.00	.00	1,008,305.90
Southern Technical Institute	22,165.91	.00	.00	22,165.91
Valdosta State College	330,878.77	400.00	.00	331,278.77
West Georgia College	116,731.74	.00	.00	116,731.74
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	10,954.29	.00	.00	10,954.29
Albany Junior College	1,403.55	.00	.00	1,403.55
Atlanta Junior College	39,809.35	62,000.00	.00	101,809.35
Bainbridge Junior College	.00	.00	.00	.00
Brunswick Junior College	11,476.58	18,586.16	.00	30,062.74
Clayton Junior College	9,748.13	7,950.00	.00	17,698.13
Dalton Junior College	.00	.00	.00	.00
Emanuel County Junior College	68,103.16	.00	.00	68,103.16
Floyd Junior College	130,583.98	.00	.00	130,583.98
Gainesville Junior College	22,289.48	.00	.00	22,289.48
Gordon Junior College	7,845.41	97,000.00	.00	104,845.41
Macon Junior College	62,691.36	.00	33,184.01	95,875.37
Middle Georgia College	5,649.00	39,000.00	.00	44,649.00
South Georgia College	63,431.62	.00	.00	63,431.62
Waycross Junior College	4,385.62	.00	.00	4,385.62
OTHER				
Skidaway Institute of Oceanography	(-) 44,672.37	113,221.00	.00	68,548.63
	$ 6,365,498.54	$ 5,949,397.26	$ 42,069.37	$ 12,356,965.17

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

JUNE 30, 1981

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES (SURPLUS)	TOTAL
$ 1,994,899.73	$ .00	$ 9,936.61	$ 2,004,836.34
262,025.00	.00	705.00	262,730.00
4,292,720.97	.00	749.39	4,293,470.36
1,819,730.14	.00	8,724.35	1,828,454.49
547,463.37	8,885.36	(-) 4,829.62	551,519.11
47,797.87	.00	3,611.45	51,409.32
66,682.48	2,885.79	21,168.11	90,736.38
12,952.83	.00	686.54	13,639.37
179,977.93	.00	4,365.50	184,343.43
215,647.42	.00	560.55	216,207.97
191,297.30	.00	36.75	191,334.05
19,909.85	.00	.00	19,909.85
55,404.56	17,325.13	.00	72,729.69
332,013.27	.00	508.89	332,522.16
1,006,256.11	.00	2,049.79	1,008,305.90
22,159.41	.00	6.50	22,165.91
330,763.88	.00	514.89	331,278.77
116,731.74	.00	.00	116,731.74
10,849.00	.00	105.29	10,954.29
.00	.00	2,403.55	2,403.55
101,809.35	.00	.00	101,809.35
.00	.00	.00	.00
30,060.98	.00	1.76	30,062.74
16,330.12	1,250.01	118.00	17,698.13
.00	.00	.00	.00
2,279.82	65,823.34	.00	68,103.16
47,939.00	80,970.70	674.28	129,583.98
22,289.48	.00	.00	22,289.48
103,239.00	.00	1,606.41	104,845.41
.00	95,573.37	302.00	95,875.37
44,619.75	.00	29.25	44,649.00
63,406.11	.00	25.51	63,431.62
3,850.00	.00	535.62	4,385.62
68,548.63	.00	.00	68,548.63
$ 12,029,655.10	$ 272,713.70	$ 54,596.37	$ 12,356,965.17

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

EXPENDED PLANT FUND

JUNE 30, 1981

	ASSETS			
	INVESTMENT			
	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	EQUIPMENT
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 9,900,438.88	$ 87,559,336.00	$ 11,002,814.13	$ 64,732,504.74
Georgia State University	5,813,528.68	41,832,211.92	771,231.17	30,066,497.18
Medical College of Georgia	3,417,939.23	76,421,785.00	1,312,750.26	36,192,843.59
University of Georgia	5,838,674.16	171,355,575.94	8,524,567.22	97,358,423.58
SENIOR COLLEGES				
Albany State College	931,711.31	11,091,347.13	1,683,797.93	3,988,180.62
Armstrong State College	258,253.82	9,011,721.97	790,879.14	4,318,189.41
Augusta College	2,046,858.49	13,137,051.57	460,469.79	5,357,561.34
Columbus College	1,277,216.58	14,805,896.28	642,786.96	5,322,874.03
Fort Valley State College	628,769.68	17,092,281.41	2,011,032.26	7,737,456.17
Georgia College	368,286.93	15,534,768.41	1,153,947.19	5,383,347.17
Georgia Southern College	48,899.00	30,759,406.21	1,672,363.12	11,317,695.54
Georgia Southwestern College	5,580.00	14,370,796.65	754,388.64	4,781,783.93
Kennesaw College	121,415.00	10,648,374.67	349,949.00	3,424,144.81
North Georgia College	293,541.67	14,928,012.33	994,168.01	3,891,546.92
Savannah State College	286,692.00	17,726,712.80	2,935,956.87	5,590,852.64
Southern Technical Institute	195,111.34	7,658,577.67	254,658.20	3,066,272.91
Valdosta State College	1,265,631.95	27,038,040.03	1,581,043.48	6,739,116.85
West Georgia College	260,940.94	18,343,255.38	904,222.97	8,674,591.34
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	67,441.25	11,152,127.41	2,270,217.83	2,815,442.62
Albany Junior College	989,112.73	6,121,216.46	114,806.11	2,215,149.55
Atlanta Junior College	1,361,635.75	6,767,882.34	403,918.04	1,941,260.39
Bainbridge Junior College	91,468.56	3,429,051.47	423,974.73	917,935.26
Brunswick Junior College	1,142,470.23	5,257,193.66	259,371.41	1,708,006.28
Clayton Junior College	394,001.12	9,501,279.63	1,399,226.93	2,473,479.91
Dalton Junior College	72,465.30	6,078,149.61	924,494.51	1,977,663.81
Emanuel County Junior College	152,859.45	1,818,945.21	549,278.09	845,456.31
Floyd Junior College	169,490.00	6,789,191.83	595,946.39	1,869,380.05
Gainesville Junior College	111,990.00	4,485,397.47	351,535.72	1,729,481.84
Gordon Junior College	158,507.89	6,089,496.39	81,883.63	1,700,490.00
Macon Junior College	439,707.37	7,012,989.76	1,170,988.31	2,335,846.16
Middle Georgia College	18,400.00	9,614,044.15	617,689.18	3,287,696.83
South Georgia College	175,873.74	8,256,943.34	442,177.65	2,097,803.90
Waycross Junior College	197,990.00	2,039,668.22	219,476.20	773,029.24
OTHER				
Skidaway Institute of Oceanography	449,460.00	2,897,190.29	787,652.06	1,733,441.44
	$ 38,952,364.69	$ 695,214,449.44	$ 48,417,663.07	$ 338,365,446.36

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

EXPENDED PLANT FUND

JUNE 30, 1981

IN PLANT			FUND EQUITY
DUE TO OTHER FUNDS	CONSTRUCTION IN PROGRESS	TOTAL	INVESTMENT IN GENERAL FIXED ASSETS
$(-) 330,676.90	$ 8,630,148.17	$ 181,494,565.02	$ 181,494,565.02
.00	.00	78,483,468.95	78,483,468.95
.00	350,048.54	117,695,366.62	117,695,366.62
(-) 1,768,214.51	.00	287,309,025.99	287,309,025.99
.00	.00	17,695,037.03	17,695,037.03
.00	.00	14,979,044.34	14,979,044.34
.00	.00	21,001,941.19	21,001,941.19
.00	.00	22,048,773.85	22,048,773.85
.00	300,000.00	28,369,539.52	28,369,539.52
.00	1,412,390.19	23,852,739.88	23,852,739.88
.00	111,421.02	43,909,784.89	43,909,784.89
.00	489,172.68	20,405,721.90	20,405,721.90
.00	747,328.28	15,291,111.76	15,291,111.76
.00	.00	20,107,268.93	20,107,268.93
.00	.00	26,540,214.31	26,540,214.31
.00	.00	11,134,622.12	11,134,622.12
.00	1,217,996.64	37,839,828.82	37,839,828.82
.00	.00	38,183,010.57	38,183,010.57
.00	72,296.09	18,817,725.20	18,817,725.20
.00	.00	9,440,304.85	9,440,304.85
.00	.00	10,474,696.68	10,474,696.68
.00	85,645.51	4,948,075.53	4,948,075.53
.00	.00	8,367,041.58	8,367,041.58
.00	64,536.69	12,832,524.27	12,832,524.27
.00	.00	9,052,773.23	9,052,773.23
.00	.00	3,366,539.08	3,366,539.08
.00	99,240.11	9,523,250.38	9,523,250.38
.00	.00	6,678,805.03	6,678,805.03
.00	1,229,383.62	9,259,761.53	9,259,761.53
.00	.00	8,959,531.40	8,959,531.40
.00	.00	13,527,830.16	13,527,830.16
.00	.00	10,972,798.63	10,972,798.63
.00	.00	3,230,163.66	3,230,163.66
.00	.00	5,867,748.79	5,867,748.79
$(-) 2,098,891.41	$ 14,809,607.54	$1,151,660,635.69	$1,151,660,635.69

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - STUDENT ACTIVITIES

JUNE 30, 1981

	ASSETS			
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	INVESTMENTS	TOTAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 305,895.05	$ 6,600.00	$ .00	$ 312,495.05
Georgia State University	448,921.21	14,620.90	.00	463,542.11
Medical College of Georgia	37,608.70	.00	.00	37,608.70
University of Georgia	500,982.12	.00	.00	500,982.12
SENIOR COLLEGES				
Albany State College	(-) 4,168.40	37,742.19	.00	33,573.79
Armstrong State College	49,196.94	200.00	.00	49,396.94
Augusta College	27,662.51	.00	25,296.48	52,958.99
Columbus College	239,184.80	8,622.14	.00	247,806.94
Fort Valley State College	(-) 33,408.02	12,282.62	.00	(-) 21,125.40
Georgia College	102,675.56	189.00	.00	102,864.56
Georgia Southern College	53,461.88	53,245.22	.00	106,707.10
Georgia Southwestern College	62,041.70	.00	.00	62,041.70
Kennesaw College	25,924.58	.00	.00	25,924.58
North Georgia College	43,751.54	165.00	.00	43,916.54
Savannah State College	(-) 23,478.36	5,566.95	.00	(-) 17,911.41
Southern Technical Institute	55,759.88	206.42	.00	55,966.30
Valdosta State College	128,112.01	.00	.00	128,112.01
West Georgia College	109,760.59	1,028.64	.00	110,789.23
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	34,082.39	1,428.00	.00	35,510.39
Albany Junior College	33,742.44	.00	.00	33,742.44
Atlanta Junior College	13,897.37	585.18	.00	14,482.55
Bainbridge Junior College	6,249.84	.00	.00	6,249.84
Brunswick Junior College	10,227.30	320.00	.00	10,547.30
Clayton Junior College	32,112.68	708.60	.00	32,821.28
Dalton Junior College	28,801.75	.00	.00	28,801.75
Emanuel County Junior College	4,411.12	55.00	424.00	4,890.12
Floyd Junior College	15,758.85	470.00	.00	16,228.85
Gainesville Junior College	36,597.01	.00	.00	36,597.01
Gordon Junior College	29,606.18	.00	.00	29,606.18
Macon Junior College	16,589.86	.00	.00	16,589.86
Middle Georgia College	6,447.57	.00	.00	6,447.57
South Georgia College	55,944.37	29.00	.00	55,973.37
Waycross Junior College	7,557.09	.00	.00	7,557.09
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 2,461,910.11	$ 144,064.86	$ 25,720.48	$ 2,631,695.45

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - STUDENT ACTIVITIES

JUNE 30, 1981

LIABILITIES AND FUND EQUITY			
	FUND EQUITY		
CURRENT LIABILITIES	RESERVED FUND BALANCES	UNRESERVED FUND BALANCES	TOTAL
$ 79,473.98	$ 157,837.78	$ 75,183.29	$ 312,495.05
13,516.11	275,227.00	174,799.00	463,542.11
.00	11,775.00	25,833.70	37,608.70
.00	.00	500,982.12	500,982.12
2,613.44	19,770.00	11,190.35	33,573.79
3,137.52	32,091.00	14,168.42	49,396.94
.00	22,155.00	30,803.99	52,958.99
25,496.95	61,271.50	161,038.49	247,806.94
2,551.33	14,350.00	(-) 38,026.73	(-) 21,125.40
5,833.01	11,257.00	85,774.55	102,864.56
5,586.58	69,666.00	31,454.52	106,707.10
.00	21,687.00	40,354.70	62,041.70
.00	22,620.00	3,304.58	25,924.58
.00	12,568.50	31,348.04	43,916.54
14,343.00	.00	(-) 32,254.41	(-) 17,911.41
11,858.27	1,484.00	42,624.03	55,966.30
24,596.54	49,252.00	54,263.47	128,112.01
16,577.57	55,175.00	39,036.66	110,789.23
9,600.00	16,060.00	9,850.39	35,510.39
496.25	7,995.00	25,251.19	33,742.44
4,042.22	6,840.00	3,600.33	14,482.55
137.00	1,670.00	4,442.84	6,249.84
.00	4,010.00	6,537.30	10,547.30
630.97	9,488.00	22,702.31	32,821.28
462.65	4,100.00	24,239.10	28,801.75
.00	1,590.00	3,300.12	4,890.12
902.55	4,740.00	10,586.30	16,228.85
1,085.79	12,405.00	23,106.22	36,597.01
1,097.78	4,920.00	23,588.40	29,606.18
.00	.00	16,589.86	16,589.86
.00	3,463.00	2,984.57	6,447.57
7,753.68	7,122.00	41,097.69	55,973.37
3,446.61	1,390.00	2,720.48	7,557.09
.00	.00	.00	.00
$ 235,239.80	$ 923,979.78	$ 1,472,475.87	$ 2,631,695.45

BALANCE SHEET

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - PRIVATE TRUST

JUNE 30, 1981

	ASSETS				FUND EQUITY
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	INVESTMENTS	TOTAL	RESERVED FUND BALANCES
GRADUATE INSTITUTIONS					
Georgia Institute of Technology	$ 2,364,513.17	$ .00	$ .00	$ 2,364,513.17	$ 2,364,513.17
Georgia State University	1,175,473.45	.00	.00	1,175,473.45	1,175,473.45
Medical College of Georgia	3,211,534.62	.00	.00	3,211,534.62	3,211,534.62
University of Georgia	5,990,858.99	.00	.00	5,990,858.99	5,990,858.99
SENIOR COLLEGES					
Albany State College	40,195.29	.00	.00	40,195.29	40,195.29
Armstrong State College	163,145.11	.00	.00	163,145.11	163,145.11
Augusta College	133,392.71	.00	.00	133,392.71	133,392.71
Columbus College	40,781.04	.00	.00	40,781.04	40,781.04
Fort Valley State College	344,261.42	.00	.00	344,261.42	344,261.42
Georgia College	110,962.25	.00	.00	110,962.25	110,962.25
Georgia Southern College	471,547.83	.00	.00	471,547.83	471,547.83
Georgia Southwestern College	5,237.22	.00	.00	5,237.22	5,237.22
Kennesaw College	10,393.11	.00	.00	10,393.11	10,393.11
North Georgia College	204,133.47	.00	18.75	204,152.22	204,152.22
Savannah State College	59,820.32	.00	.00	59,820.32	59,820.32
Southern Technical Institute	4,295.05	.00	.00	4,295.05	4,295.05
Valdosta State College	90,521.22	.00	.00	90,521.22	90,521.22
West Georgia College	109,472.09	.00	.00	109,472.09	109,472.09
JUNIOR COLLEGES					
Abraham Baldwin Agricultural College	121,015.56	.00	.00	121,015.56	121,015.56
Albany Junior College	47,987.75	.00	.00	47,987.75	47,987.75
Atlanta Junior College	(-) 136,578.94	165,783.11	.00	29,204.17	29,204.17
Bainbridge Junior College	8,170.53	.00	.00	8,170.53	8,170.53
Brunswick Junior College	53,231.73	.00	.00	53,231.73	53,231.73
Clayton Junior College	37,153.34	.00	.00	37,153.34	37,153.34
Dalton Junior College	29,876.88	.00	.00	29,876.88	29,876.88
Emanuel County Junior College	5,650.45	3,147.13	.00	8,797.58	8,797.58
Floyd Junior College	20,097.12	.00	.00	20,097.12	20,097.12
Gainesville Junior College	102,123.67	.00	200.00	102,323.67	102,323.67
Gordon Junior College	26,750.85	.00	.00	26,750.85	26,750.85
Macon Junior College	14,419.21	17,854.00	.00	32,273.21	32,273.21
Middle Georgia College	73,249.85	.00	.00	73,249.85	73,249.85
South Georgia College	52,692.51	.00	.00	52,692.51	52,692.51
Waycross Junior College	6,111.89	.00	.00	6,111.89	6,111.89
OTHER					
Skidaway Institute of Oceanography	6.75	.00	.00	6.75	6.75
	$ 14,992,497.51	$ 186,784.24	$ 218.75	$ 15,179,500.50	$ 15,179,500.50

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESIDENT INSTRUCTION FUND
YEAR ENDED JUNE 30, 1981

	BALANCES JULY 1, 1980	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS		
Georgia Institute of Technology		
Reserved	$ 2,312,841.08	$ .00
Unreserved (Surplus)	.02	(-) 66,621.24
Georgia State University		
Reserved	2,574,031.82	.00
Unreserved (Surplus)	47,671.53	68,131.01
Medical College of Georgia		
Reserved	380,962.44	.00
Unreserved (Surplus)	7,905.04	(-) 61,971.22
University of Georgia		
Reserved	3,148,473.25	.00
Unreserved (Surplus)	10,122.45	(-) 15,000.74
SENIOR COLLEGES		
Albany State College		
Reserved	151,549.53	.00
Unreserved (Surplus)	(-) 162,014.65	33,925.00
Armstrong State College		
Reserved	243,995.10	.00
Unreserved (Surplus)	673.21	194.87
Augusta College		
Reserved	290,387.40	.00
Unreserved (Surplus)	1,795.68	4,065.87
Columbus College		
Reserved	574,364.11	.00
Unreserved (Surplus)	7,215.78	109.82
Fort Valley State College		
Reserved	165,299.10	.00
Unreserved (Surplus)	54,787.58	(-) 18,808.41
Georgia College		
Reserved	280,922.25	.00
Unreserved (Surplus)	11,175.25	10,259.72
Georgia Southern College		
Reserved	626,278.10	.00
Unreserved (Surplus)	1,329.36	942.01
Georgia Southwestern College		
Reserved	271,732.00	.00
Unreserved (Surplus)	4,191.13	3,346.22
Kennesaw College		
Reserved	237,963.00	.00
Unreserved (Surplus)	839.00	28,500.37
North Georgia College		
Reserved	164,338.83	.00
Unreserved (Surplus)	4,359.85	3,386.18
Savannah State College		
Reserved	190,217.00	.00
Unreserved (Surplus)	28,863.80	46,490.03
Southern Technical Institute		
Reserved	276,424.34	.00
Unreserved (Surplus)	15,243.19	572.37
Valdosta State College		
Reserved	474,191.75	.00
Unreserved (Surplus)	4,516.32	13,412.92
West Georgia College		
Reserved	477,170.97	.00
Unreserved (Surplus)	128.59	27,375.03
JUNIOR COLLEGES		
Abraham Baldwin Agricultural College		
Reserved	199,450.00	.00
Unreserved (Surplus)	380.06	328.59
Albany Junior College		
Reserved	146,488.10	.00
Unreserved (Surplus)	3,428.37	2,524.21
Atlanta Junior College		
Reserved	146,042.00	.00
Unreserved (Surplus)	4,984.16	1,605.20
Bainbridge Junior College		
Reserved	38,122.40	.00
Unreserved (Surplus)	2,580.45	2,252.54

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

YEAR ENDED JUNE 30, 1981

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1981
$ 20,561.09	$ .00	$ 2,333,402.17
66,647.00	(-) .02	25.76
29,989.12	.00	2,604,020.94
(-) 25,483.33	(-) 47,671.53	42,647.68
(-) 19,189.55	.00	361,772.89
75,043.81	(-) 7,905.04	13,072.59
78,445.93	.00	3,226,919.18
23,469.65	(-) 10,122.45	8,468.91
31,831.87	.00	183,386.40
(-) 18,641.19	162,014.65	15,283.81
(-) 26,492.39	.00	217,502.71
8,757.23	(-) 673.21	8,952.10
(-) 6,346.91	.00	284,040.49
8,408.31	(-) 1,795.68	12,474.18
12,669.90	.00	587,034.01
1,572.05	(-) 7,215.78	1,681.87
14,574.90	.00	179,874.00
46,506.33	(-) 54,787.58	27,697.92
9,744.25	.00	290,666.50
3,475.33	(-) 11,175.25	13,735.05
(-) 21,551.40	.00	604,726.70
4.67	(-) 1,329.36	946.68
(-) 9,546.00	.00	262,186.00
10,360.91	(-) 4,191.13	13,707.13
59,098.00	.00	297,061.00
(-) 26,028.88	(-) 839.00	2,471.49
(-) 1,428.50	.00	162,910.33
3,014.51	(-) 4,359.85	6,400.69
35,381.00	.00	225,598.00
(-) 17,710.79	(-) 28,863.80	28,779.24
(-) 170,341.01	.00	106,083.33
2,939.05	(-) 15,243.19	3,511.42
39,060.09	.00	513,251.84
(-) 13,246.73	(-) 4,516.32	166.19
1,253.87	.00	478,424.84
(-) 2,303.58	(-) 128.59	25,071.45
960.68	.00	200,410.68
(-) 12.22	(-) 380.06	316.37
(-) 1,249.10	.00	145,239.00
3,437.32	(-) 3,428.37	5,961.53
17,186.28	.00	163,228.28
4,718.58	(-) 4,984.16	6,323.78
10,908.60	.00	49,031.00
61.54	(-) 2,580.45	2,314.08

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESIDENT INSTRUCTION FUND
YEAR ENDED JUNE 30, 1981

	BALANCES JULY 1, 1980	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
JUNIOR COLLEGES continued		
Brunswick Junior College		
Reserved	$ 91,205.00	$ .00
Unreserved (Surplus)	891.34	3,659.87
Clayton Junior College		
Reserved	173,833.26	.00
Unreserved (Surplus)	4,718.92	1,383.66
Dalton Junior College		
Reserved	86,552.60	.00
Unreserved (Surplus)	11,904.22	39,364.36
Emanuel County Junior College		
Reserved	18,951.50	.00
Unreserved (Surplus)	2,089.58	28.25
Floyd Junior College		
Reserved	75,241.80	.00
Unreserved (Surplus)	3,492.07	(-) 632.47
Gainesville Junior College		
Reserved	100,537.00	.00
Unreserved (Surplus)	1,065.89	793.53
Gordon Junior College		
Reserved	58,553.00	.00
Unreserved (Surplus)	1,573.61	8,139.34
Macon Junior College		
Reserved	139,865.00	.00
Unreserved (Surplus)	1,521.97	2,911.43
Middle Georgia College		
Reserved	122,881.00	.00
Unreserved (Surplus)	4,000.69	(-) 4,836.60
South Georgia College		
Reserved	85,726.70	.00
Unreserved (Surplus)	60.63	85.56
Waycross Junior College		
Reserved	29,770.00	.00
Unreserved (Surplus)	547.75	1,893.84
OTHER		
Skidaway Institute of Oceanography		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
	$ 14,436,404.27	$ 137,811.12

SUMMARY		
Reserved	$ 14,354,361.43	$ .00
Unreserved (Surplus)	82,042.84	137,811.12
	$ 14,436,404.27	$ 137,811.12

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

YEAR ENDED JUNE 30, 1981

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1981
$ 5,121.78	$ .00	$ 96,326.78
(-) 404.94	(-) 891.34	3,254.93
(-) 1,281.99	.00	172,551.27
2,182.99	(-) 4,718.92	3,566.65
37,863.44	.00	124,416.04
(-) 6,902.20	(-) 11,904.22	32,462.16
502.10	.00	19,453.60
172.89	(-) 2,089.58	201.14
17,825.79	.00	93,067.59
1,554.31	(-) 3,492.07	921.84
11,185.00	.00	111,722.00
(-) 756.27	(-) 1,065.89	37.26
(-) 1,899.00	.00	56,654.00
2,227.89	(-) 1,573.61	10,367.23
16,508.40	.00	156,373.40
16,041.94	(-) 1,521.97	18,952.37
(-) 10,547.22	.00	112,333.78
5,539.88	(-) 4,000.69	703.28
(-) 4,538.95	.00	81,187.75
1,104.91	(-) 60.63	1,190.47
3,461.00	.00	33,231.00
(-) 1,792.03	(-) 547.75	101.81
.00	.00	.00
.00	.00	.00
$ 353,685.01	$ (-) 82,042.84	$ 14,845,857.56
$ 179,726.07	$ .00	$ 14,534,087.50
173,958.94	(-) 82,042.84	311,770.06
$ 353,685.01	$ (-) 82,042.84	$ 14,845,857.56

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

YEAR ENDED JUNE 30, 1981

	BALANCES JULY 1, 1980	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS		
Georgia Institute of Technology		
Engineering Experiment Station		
Reserved	$ .00	$ .00
Unreserved (Surplus)	(-) 19,236.93	(-) 14,686.66
Engineering Extension Division		
Reserved	117,305.00	.00
Unreserved (Surplus)	.00	1,049.84
Medical College of Georgia		
Eugene Talmadge Memorial Hospital		
Reserved	1,429,499.16	.00
Unreserved (Surplus)	35,439.06	2,798,742.50
Family Practice Residency Program		
Reserved	.00	.00
Unreserved (Surplus)	37,333.09	30,969.37
Georgia Radiation Therapy Center		
Reserved	.00	.00
Unreserved (Surplus)	.00	39,159.79
University of Georgia		
Agricultural Experiment Station		
Reserved	.00	.00
Unreserved (Surplus)	35,040.24	829.95
Cooperative Extension Service		
Reserved	.00	.00
Unreserved (Surplus)	3,925.76	1,517.80
Marine Institute		
Reserved	.00	.00
Unreserved (Surplus)	1,091.25	158.77
Marine Resources Extension Center		
Reserved	.00	.00
Unreserved (Surplus)	805.29	(-) 203.84
Veterinary Medicine Experiment Station		
Reserved	.00	.00
Unreserved (Surplus)	1,909.37	494.87
OTHER		
Skidaway Institute of Oceanography		
Reserved	.00	.00
Unreserved (Surplus)	617.05	.00
	$ 1,643,728.34	$ 2,858,032.39

SUMMARY		
Reserved	$ 1,546,804.16	$ .00
Unreserved (Surplus)	96,924.18	2,858,032.39
	$ 1,643,728.34	$ 2,858,032.39

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
OTHER ORGANIZED ACTIVITIES
YEAR ENDED JUNE 30, 1981

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1981
$ .00	$ .00	$ .00
15,836.26	19,236.93	1,149.60
16,429.00	.00	133,734.00
5,619.72	.00	6,669.56
2,919,373.21	.00	4,348,872.37
(-) 2,775,115.55	(-) 35,439.06	23,626.95
.00	.00	.00
.00	(-) 37,333.09	30,969.37
.00	.00	.00
.00	.00	39,159.79
.00	.00	.00
31,687.76	(-) 35,040.24	32,517.71
.00	.00	.00
4,918.95	(-) 3,925.76	6,436.75
.00	.00	.00
99.80	(-) 1,091.25	258.57
.00	.00	.00
1,197.65	(-) 805.29	993.81
.00	.00	.00
876.83	(-) 1,909.37	1,371.70
.00	.00	.00
40.77	(-) 617.05	40.77
$ 220,964.40	$ (-) 96,924.18	$ 4,625,800.95
$ 2,935,802.21	$ .00	$ 4,482,606.37
(-) 2,714,837.81	(-) 96,924.18	143,194.58
$ 220,964.40	$ (-) 96,924.18	$ 4,625,800.95

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESTRICTED FUNDS

YEAR ENDED JUNE 30, 1981

	UNRESERVED BALANCES JULY 1, 1980	ADDITIONS		
		REVENUES IN PERIOD	PRIOR YEAR'S ADJUSTMENTS	TOTAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 1,091,457.49	$ 51,141,430.55	$ .00	$ 51,141,430.55
Georgia State University	583,122.57	6,991,187.49	.00	6,991,187.49
Medical College of Georgia	1,403,506.76	18,615,456.96	.00	18,615,456.96
University of Georgia	3,545,643.53	43,091,942.32	1,827,047.20	44,918,989.52
SENIOR COLLEGES				
Albany State College	604,802.75	1,518,283.81	.00	1,518,283.81
Armstrong State College	42,863.15	419,598.78	.00	419,598.78
Augusta College	58,596.70	338,275.44	.00	338,275.44
Columbus College	113,352.13	821,190.88	.00	821,190.88
Fort Valley State College	334,116.85	4,592,282.95	.00	4,592,282.95
Georgia College	104,202.53	548,252.16	.00	548,252.16
Georgia Southern College	76,409.08	1,338,713.59	.00	1,338,713.59
Georgia Southwestern College	223,422.76	823,256.56	.00	823,256.56
Kennesaw College	53,993.34	81,499.55	.00	81,499.55
North Georgia College	61,910.15	570,264.88	.00	570,264.88
Savannah State College	64,070.54	1,717,787.98	.00	1,717,787.98
Southern Technical Institute	26,174.61	263,247.96	.00	263,247.96
Valdosta State College	114,426.91	1,032,371.01	.00	1,032,371.01
West Georgia College	47,385.06	697,382.17	.00	697,382.17
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	37,672.65	1,042,987.55	.00	1,042,987.55
Albany Junior College	13,807.10	436,746.45	.00	436,746.45
Atlanta Junior College	3,926.06	1,003,906.49	.00	1,003,906.49
Bainbridge Junior College	2,923.86	243,988.66	.00	243,988.66
Brunswick Junior College	14,362.46	519,277.86	.00	519,277.86
Clayton Junior College	15,200.30	189,512.49	.00	189,512.49
Dalton Junior College	44,047.59	419,515.13	.00	419,515.13
Emanuel County Junior College	6,817.60	11,743.48	.00	11,743.48
Floyd Junior College	43,966.90	492,941.19	.00	492,941.19
Gainesville Junior College	10,236.33	539,381.92	.00	539,381.92
Gordon Junior College	9,401.01	152,208.17	.00	152,208.17
Macon Junior College	2,158.27	277,125.81	.00	277,125.81
Middle Georgia College	51,276.46	224,753.50	.00	224,753.50
South Georgia College	8,888.80	914,985.56	.00	914,985.56
Waycross Junior College	4,792.35	74,527.49	.00	74,527.49
OTHER				
Skidaway Institute of Oceanography	95,291.52	1,896,076.23	.00	1,896,076.23
	$ 8,914,226.17	$ 143,042,103.02	$ 1,827,047.20	$ 144,869,150.22

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESTRICTED FUNDS

YEAR ENDED JUNE 30, 1981

DEDUCTIONS					
	TRANSFERS TO OTHER FUNDS				
SPONSORED RESEARCH, INSTRUCTION AND OTHER	CONTRACT OVERHEAD	STUDENT AID	UNEXPENDED PLANT FUND	TOTAL	UNRESERVED BALANCES JUNE 30, 1981
$ 36,591,151.52	$ 12,227,356.27	$ 2,193,451.43	$ .00	$ 51,011,959.22	$ 1,220,928.82
5,646,044.72	471,588.71	602,237.17	.00	6,719,870.60	854,439.46
16,700,137.54	1,415,821.68	316,000.45	.00	18,431,959.67	1,587,004.05
38,088,304.66	2,895,310.24	1,526,730.47	.00	42,510,345.37	5,954,287.68
1,754,527.06	59,729.56	268,512.30	.00	2,082,768.92	40,317.64
334,615.04	10,459.06	74,689.53	.00	419,763.63	42,698.30
294,454.88	11,483.15	46,675.00	.00	352,613.03	44,259.11
632,124.58	29,794.60	143,219.47	.00	805,138.65	129,404.36
3,858,544.88	171,587.06	268,504.13	.00	4,298,636.07	627,763.73
423,022.05	32,308.09	94,880.00	.00	550,210.14	102,244.55
1,164,206.12	84,847.77	120,249.40	.00	1,369,303.29	45,819.38
633,345.97	66,545.57	68,782.00	.00	768,673.54	278,005.78
64,687.99	4,644.68	38,510.67	.00	107,843.34	27,649.55
468,448.51	12,293.00	85,499.86	.00	566,241.37	65,933.66
1,501,915.95	115,264.87	133,120.04	.00	1,750,300.86	31,557.66
166,464.07	47,509.60	37,866.03	.00	251,839.70	37,582.87
785,612.00	68,827.21	175,059.13	.00	1,029,498.34	117,299.58
493,259.13	49,100.77	182,726.69	.00	725,086.59	19,680.64
865,299.21	36,450.78	166,612.25	.00	1,068,362.24	12,297.96
325,277.06	16,492.29	85,289.37	.00	427,058.72	23,494.83
832,049.72	55,483.37	114,504.00	.00	1,002,037.09	5,795.46
237,193.96	1,095.44	7,031.00	.00	245,320.40	1,592.12
470,166.09	11,154.93	47,499.00	.00	528,820.02	4,820.30
112,174.41	3,853.68	70,776.82	.00	186,804.91	17,907.88
409,228.12	.00	1,500.00	.00	410,728.12	52,834.60
6,660.17	296.13	3,608.24	.00	10,564.54	7,996.54
451,046.87	13,353.78	18,807.00	.00	483,207.65	53,700.44
480,819.62	3,519.48	26,033.00	.00	510,372.10	39,246.15
132,757.65	2,487.47	24,720.00	.00	159,965.12	1,644.06
227,666.28	4,900.00	26,720.00	.00	259,286.28	19,997.80
174,812.11	12,238.86	40,273.00	.00	227,323.97	48,705.99
634,292.35	18,274.88	227,227.26	.00	879,794.49	44,079.87
37,628.24	3,508.52	29,928.00	3,850.00	74,914.76	4,405.08
1,405,453.33	353,675.63	.00	.00	1,759,128.96	232,238.79
$ 116,403,391.86	$ 18,311,257.48	$ 7,267,242.36	$ 3,850.00	$ 141,985,741.70	$ 11,797,634.69

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AUXILIARY ENTERPRISES
YEAR ENDED JUNE 30, 1981

	BALANCES JULY 1, 1980	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS		
Georgia Institute of Technology		
Reserved	$ 3,193,963.97	$ .00
Unreserved	675,030.26	2,438,420.52
Georgia State University		
Reserved	884,136.83	.00
Unreserved	1,580,006.62	2,423,639.33
Medical College of Georgia		
Reserved	691,917.16	.00
Unreserved	.00	399,104.22
University of Georgia		
Reserved	4,638,758.53	.00
Unreserved	1,849,893.67	5,352,446.39
SENIOR COLLEGES		
Albany State College		
Reserved	121,972.66	.00
Unreserved	(-) 309,561.38	(-) 260,493.05
Armstrong State College		
Reserved	280,785.94	.00
Unreserved	75,555.30	246,819.25
Augusta College		
Reserved	195,068.45	.00
Unreserved	.00	82,987.48
Columbus College		
Reserved	514,213.76	.00
Unreserved	122,083.06	549,291.54
Fort Valley State College		
Reserved	23,407.15	.00
Unreserved	(-) 652,073.25	51,096.66
Georgia College		
Reserved	312,520.09	.00
Unreserved	.00	311,274.66
Georgia Southern College		
Reserved	1,165,755.03	.00
Unreserved	60,706.33	709,873.08
Georgia Southwestern College		
Reserved	86,399.80	.00
Unreserved	(-) 51,780.47	5,533.96
Kennesaw College		
Reserved	277,392.98	.00
Unreserved	64,232.79	277,845.89
North Georgia College		
Reserved	765,893.96	.00
Unreserved	198,522.63	881,202.16
Savannah State College		
Reserved	33,963.64	.00
Unreserved	(-) 238,052.56	48,704.92
Southern Technical Institute		
Reserved	546,430.15	.00
Unreserved	(-) 125,509.43	339,422.06
Valdosta State College		
Reserved	629,701.19	.00
Unreserved	81,899.16	178,768.73
West Georgia College		
Reserved	696,474.43	.00
Unreserved	829,202.52	1,495,764.01
JUNIOR COLLEGES		
Abraham Baldwin Agricultural College		
Reserved	490,240.07	.00
Unreserved	.00	196,512.64
Albany Junior College		
Reserved	151,330.60	.00
Unreserved	.00	94,935.67
Atlanta Junior College		
Reserved	.00	.00
Unreserved	.00	.00
Bainbridge Junior College		
Reserved	28,610.97	.00
Unreserved	.00	18,364.80
Brunswick Junior College		
Reserved	145,071.08	.00
Unreserved	7,064.73	115,120.54

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AUXILIARY ENTERPRISES
YEAR ENDED JUNE 30, 1981

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	FUND BALANCES CARRIED OVER	BALANCES JUNE 30, 1981
$ 1,577,262.46	$(-) 1,208,650.41	$ 4,562,576.00
(-) 1,475,364.36	(-) 675,030.26	963,056.16
577,299.94	(-) 370,317.48	1,091,119.29
(-) 565,115.60	(-) 1,580,006.62	1,858,523.73
430,065.61	(-) 421,167.63	700,815.14
(-) 399,104.22	.00	.00
2,723,963.52	(-) 2,126,250.32	5,236,451.73
(-) 2,683,646.67	(-) 2,849,893.67	2,668,799.72
13,843.35	.00	125,816.01
(-) 1,689.96	109,562.38	(-) 262,183.01
177,823.72	(-) 156,396.64	302,213.02
(-) 177,990.71	(-) 15,535.30	68,828.54
82,987.48	(-) 42,249.17	235,906.76
(-) 82,987.48	.00	.00
383,320.38	(-) 305,693.50	611,840.64
(-) 382,988.01	(-) 120,083.06	166,303.53
6,357.85	.00	21,765.00
1,536.43	.00	(-) 399,442.16
310,656.01	(-) 342,376.27	580,299.83
(-) 311,274.66	.00	.00
568,077.65	(-) 485,046.39	1,268,785.69
(-) 531,747.67	(-) 69,706.33	176,125.41
(-) 22,009.80	.00	64,390.00
88.60	.00	(-) 48,157.91
172,441.80	(-) 134,877.01	314,957.77
(-) 172,379.92	(-) 64,232.79	105,465.97
572,356.26	(-) 609,691.70	723,558.54
(-) 455,609.23	(-) 398,522.61	425,592.93
(-) 7,324.50	.00	32,639.14
(-) 16,801.82	.00	(-) 106,149.46
299,370.35	(-) 348,738.93	497,061.57
(-) 324,457.93	125,509.43	14,964.13
329,427.20	(-) 122,373.92	836,756.47
(-) 178,768.73	(-) 81,899.16	.00
536,611.49	(-) 736,944.09	896,141.63
(-) 501,004.21	(-) 829,202.52	994,759.80
208,081.65	(-) 125,789.64	572,432.08
(-) 196,512.64	.00	.00
96,474.41	(-) 53,630.60	196,174.41
(-) 94,935.67	.00	.00
.00	.00	.00
.00	.00	.00
15,668.02	(-) 8,963.48	35,313.51
(-) 15,668.02	.00	2,696.78
107,932.02	(-) 95,173.96	157,829.14
(-) 107,932.02	(-) 7,064.73	7,188.52

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AUXILIARY ENTERPRISES
YEAR ENDED JUNE 30, 1981

	BALANCES JULY 1, 1980	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
JUNIOR COLLEGES continued		
Clayton Junior College		
Reserved	$ 118,437.22	$ .00
Unreserved	.00	119,083.69
Dalton Junior College		
Reserved	180,191.92	.00
Unreserved	.00	121,443.72
Emanuel County Junior College		
Reserved	21,158.79	.00
Unreserved	22,124.21	41,977.41
Floyd Junior College		
Reserved	91,707.53	.00
Unreserved	.00	95,142.99
Gainesville Junior College		
Reserved	153,396.27	.00
Unreserved	28,200.15	172,528.21
Gordon Junior College		
Reserved	86,104.48	.00
Unreserved	.00	74,647.04
Macon Junior College		
Reserved	149,765.03	.00
Unreserved	47,946.05	163,283.54
Middle Georgia College		
Reserved	291,304.11	.00
Unreserved	.00	148,548.02
South Georgia College		
Reserved	142,156.70	.00
Unreserved	(-) 169,667.67	21,186.84
Waycross Junior College		
Reserved	11,439.51	.00
Unreserved	9,374.84	20,590.91
OTHER		
Skidaway Institute of Oceanography		
Reserved	1,577.12	.00
Unreserved	664.68	3,212.86
	$ 21,896,988.36	$ 16,938,280.69

SUMMARY		
Reserved	$ 17,346,149.14	$ .00
Unreserved	4,550,839.22	16,938,280.69
	$ 21,896,988.36	$ 16,938,280.69

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

YEAR ENDED JUNE 30, 1981

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	FUND BALANCES CARRIED OVER	BALANCES JUNE 30, 1981
$ 98,186.58	$(-) 66,013.44	$ 150,610.36
(-) 98,186.58	.00	20,897.11
121,443.72	(-) 97,601.65	204,033.99
(-) 121,443.72	.00	.00
12,465.62	(-) 6,158.79	27,465.62
(-) 12,465.62	(-) 22,124.21	29,511.79
98,050.07	(-) 68,698.69	121,058.91
(-) 93,736.29	.00	1,406.70
135,769.48	(-) 108,321.27	180,844.48
(-) 132,883.61	(-) 28,200.15	39,644.60
76,342.99	(-) 44,251.12	118,196.35
(-) 74,647.04	.00	.00
112,559.92	(-) 84,064.53	178,260.42
(-) 110,329.92	(-) 47,946.05	52,953.62
138,238.37	(-) 118,334.91	311,207.57
(-) 148,548.02	.00	.00
(-) 7,084.13	.00	135,072.57
7,728.33	.00	(-) 140,752.50
19,260.75	(-) 6,260.44	24,439.82
(-) 19,260.75	(-) 9,374.84	1,330.16
2,010.39	(-) 1,577.12	2,010.39
(-) 2,010.39	(-) 664.68	1,202.47
$ 487,792.52	$(-) 13,359,930.89	$ 25,963,130.68
$ 9,967,930.63	$(-) 7,795,515.72	$ 19,518,564.05
(-) 9,480,138.11	(-) 5,564,415.17	6,444,566.63
$ 487,792.52	$(-) 13,359,930.89	$ 25,963,130.68

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

LOAN FUNDS

YEAR ENDED JUNE 30, 1981

	RESERVED BALANCES JULY 1, 1980	ADDITIONS		
		GIFTS FOR LOAN	INTEREST INCOME	PRIOR YEAR'S ADJUSTMENTS
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 4,681,099.90	$ 124,578.58	$ 86,729.19	$ .00
Georgia State University	1,508,012.83	281,939.73	18,267.97	.00
Medical College of Georgia	4,242,315.42	408,914.00	48,860.54	.00
University of Georgia	9,553,851.75	420,724.06	372,440.46	.00
SENIOR COLLEGES				
Albany State College	675,388.63	45,136.00	6,635.82	.00
Armstrong State College	285,806.25	(-) 33,620.23	5,443.49	.00
Augusta College	520,633.06	25,039.00	6,252.86	.00
Columbus College	455,418.30	4,114.30	9,842.05	.00
Fort Valley State College	782,632.35	103,821.11	12,693.89	29,642.64
Georgia College	850,464.95	1,982.00	20,248.10	.00
Georgia Southern College	2,531,943.80	93,215.76	22,063.45	38,683.00
Georgia Southwestern College	422,224.42	7,889.00	28,141.83	.00
Kennesaw College	87,427.76	6,861.87	1,777.91	.00
North Georgia College	885,984.81	4,425.27	10,591.59	.00
Savannah State College	1,434,997.41	43,484.00	10,032.38	.00
Southern Technical Institute	5,293.07	100,328.89	900.58	.00
Valdosta State College	1,535,045.78	152,464.99	48,412.46	.00
West Georgia College	1,835,940.14	186,657.42	18,490.85	.00
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	496,081.73	46,937.66	8,776.33	.00
Albany Junior College	257,526.02	.00	9,077.57	.00
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	7,106.37	.00	82.55	.00
Brunswick Junior College	110,087.21	.00	3,569.36	.00
Clayton Junior College	179,154.94	11,637.00	1,511.87	.00
Dalton Junior College	5,105.14	.00	287.51	.00
Emanuel County Junior College	.00	.00	.00	.00
Floyd Junior College	30,262.76	.00	307.48	.00
Gainesville Junior College	.00	.00	.00	.00
Gordon Junior College	108,186.62	(-) 18,989.88	2,108.20	.00
Macon Junior College	115,058.08	6,666.66	1,232.32	.00
Middle Georgia College	438,786.60	(-) 100,000.00	9,977.72	.00
South Georgia College	952,734.03	146,072.22	8,038.19	3,669.26
Waycross Junior College	929.53	.00	110.00	.00
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 34,995,499.66	$ 2,070,279.41	$ 772,904.52	$ 71,994.90

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

LOAN FUNDS

YEAR ENDED JUNE 30, 1981

	DEDUCTIONS			
TOTAL	EXPENSE	LOAN CHARGE OFFS	TOTAL	RESERVED BALANCES JUNE 30, 1981
$ 211,307.77	$ 36,683.60	$ 10,928.61	$ 47,612.21	$ 4,844,795.46
300,207.70	19,121.68	24,719.28	43,840.96	1,764,379.57
457,774.54	13,316.85	62,946.68	76,263.53	4,623,826.43
793,164.52	81,413.03	64,837.63	146,250.66	10,200,765.61
51,771.82	9,784.76	4,591.75	14,376.51	712,783.94
(-) 28,176.74	2,550.73	13,468.88	16,019.61	241,609.90
31,291.86	3,838.16	58,463.66	62,301.82	489,623.10
13,956.35	5,028.04	16,603.59	21,631.63	447,743.02
146,157.64	24,551.96	20,094.98	44,646.94	884,143.05
22,230.10	10,051.47	70,985.01	81,036.48	791,658.57
153,962.21	14,705.30	48,017.99	62,723.29	2,623,182.72
36,030.83	6,695.43	10,118.31	16,813.74	441,441.51
8,639.78	602.35	3,572.50	4,174.85	91,892.69
15,016.86	19,396.45	14,151.49	33,547.94	867,453.73
53,516.38	12,911.85	294,160.66	307,072.51	1,181,441.28
101,229.47	94.81	.00	94.81	106,427.73
200,877.45	18,574.42	53,973.34	72,547.76	1,663,375.47
205,148.27	14,166.60	47,581.39	61,747.99	1,979,340.42
55,713.99	7,077.29	24,289.59	31,366.88	520,428.84
9,077.57	2,719.38	12,011.83	14,731.21	251,872.38
.00	.00	.00	.00	.00
82.55	63.00	.00	63.00	7,125.92
3,569.36	253.50	7,294.68	7,548.18	106,108.39
13,148.87	1,063.76	31,572.85	32,636.61	159,667.20
287.51	908.00	1,865.00	2,773.00	2,619.65
.00	.00	.00	.00	.00
307.48	208.03	307.25	515.28	30,054.96
.00	.00	.00	.00	.00
(-) 16,881.68	2,879.88	3,251.20	6,131.08	85,173.86
7,898.98	3,673.04	5,741.39	9,414.43	113,542.63
(-) 90,022.28	6,978.99	1,221.62	8,200.61	340,563.71
157,779.67	32,511.03	14,553.39	47,064.42	1,063,449.28
110.00	.00	.00	.00	1,039.53
.00	.00	.00	.00	.00
$ 2,915,178.83	$ 351,923.39	$ 921,324.55	$ 1,273,147.94	$ 36,637,530.55

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

ENDOWMENT FUNDS

YEAR ENDED JUNE 30, 1981

	RESERVED BALANCES JULY 1, 1980	ADDITIONS		
		INCOME		
		FOR OBJECT OF TRUST	FOR PRINCIPAL	GIFTS FOR PRINCIPAL
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 11,958,629.96	$ 2,350,703.20	$ 22,689.28	$ 784.00
Georgia State University	37,020.96	2,753.80	.00	1,525.00
Medical College of Georgia	2,438,147.72	211,024.82	.00	.00
University of Georgia	8,913,612.68	794,413.87	172,391.84	502,048.89
SENIOR COLLEGES				
Albany State College	.00	.00	.00	.00
Armstrong State College	33,391.00	3,123.13	.00	5,270.00
Augusta College	99,583.47	7,433.34	.00	.00
Columbus College	226,924.64	21,237.04	1,041.81	20,919.38
Fort Valley State College	86,392.46	14,470.80	.00	.00
Georgia College	1,265,581.61	96,432.28	.00	25,648.04
Georgia Southern College	51,500.00	7,003.92	.00	.00
Georgia Southwestern College	389,837.89	47,222.81	.00	86,269.27
Kennesaw College	131,169.55	9,176.63	.00	17,500.31
North Georgia College	665,721.24	76,244.77	.00	.00
Savannah State College	14,821.72	899.82	.00	.00
Southern Technical Institute	7,318.84	15,432.37	.00	.00
Valdosta State College	521,888.87	43,038.31	.00	27,992.64
West Georgia College	.00	.00	.00	.00
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	.00	.00	.00	.00
Albany Junior College	.00	.00	.00	.00
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	.00	.00	.00	.00
Brunswick Junior College	47,432.24	3,196.73	.00	1,261.58
Clayton Junior College	116,000.00	8,563.84	.00	3,605.00
Dalton Junior College	.00	.00	.00	.00
Emanuel County Junior College	7,030.86	520.44	.00	.00
Floyd Junior College	21,835.18	4,159.48	.00	.00
Gainesville Junior College	1,301.00	72.08	.00	500.00
Gordon Junior College	.00	.00	.00	.00
Macon Junior College	.00	.00	.00	.00
Middle Georgia College	2,683.48	172.69	.00	.00
South Georgia College	32,696.69	17,138.23	.00	122,243.13
Waycross Junior College	2,125.34	180.06	.00	.00
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	$ 27,072,647.40	$ 3,734,614.46	$ 196,122.93	$ 815,567.24

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

ENDOWMENT FUNDS

YEAR ENDED JUNE 30, 1981

	DEDUCTIONS		RESERVED BALANCES JUNE 30, 1981
TOTAL	FOR OBJECT OF TRUST	TOTAL	
$ 2,374,176.48	$ 2,554,327.25	$ 2,554,327.25	$ 11,778,479.19
4,278.80	1,353.47	1,353.47	39,946.29
211,024.82	193,387.09	193,387.09	2,455,785.45
1,468,854.60	984,180.20	984,180.20	9,398,287.08
.00	.00	.00	.00
8,393.13	2,938.39	2,938.39	38,845.74
7,433.34	5,948.76	5,948.76	101,068.05
43,198.23	15,942.55	15,942.55	254,180.32
14,470.80	14,470.80	14,470.80	86,392.46
122,080.32	19,519.40	19,519.40	1,368,142.53
7,003.92	7,003.92	7,003.92	51,500.00
133,492.08	2,968.76	2,968.76	520,361.21
26,676.94	9,269.17	9,269.17	148,577.32
76,244.77	23,963.28	23,963.28	718,002.73
899.82	3,221.54	3,221.54	12,500.00
15,432.37	20,568.33	20,568.33	2,182.88
71,036.95	36,742.52	36,742.52	556,177.30
.00	.00	.00	.00
.00	.00	.00	.00
.00	.00	.00	.00
.00	.00	.00	.00
.00	.00	.00	.00
4,458.31	2,400.00	2,400.00	49,490.55
12,168.84	8,417.95	8,417.95	119,750.89
.00	.00	.00	.00
520.44	502.50	502.50	7,048.80
4,159.48	1,375.00	1,375.00	24,619.66
572.08	(-) 90.10	(-) 90.10	1,963.18
.00	.00	.00	.00
.00	.00	.00	.00
172.69	106.00	106.00	2,750.17
139,381.36	.00	.00	172,078.05
180.06	.00	.00	2,305.40
.00	.00	.00	.00
$ 4,746,304.63	$ 3,908,516.78	$ 3,908,516.78	$ 27,910,435.25

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1981

	BALANCES JULY 1, 1980	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS		
Georgia Institute of Technology		
Reserved	$ .00	$ .00
Unreserved (Surplus)	3,992.33	4,896.61
Georgia State University		
Reserved	.00	.00
Unreserved (Surplus)	4,452.17	.00
Medical College of Georgia		
Reserved	.00	.00
Unreserved (Surplus)	577.07	(-) 2,604.48
University of Georgia		
Reserved	.00	.00
Unreserved (Surplus)	8,890.26	4,638.17
SENIOR COLLEGES		
Albany State College		
Reserved	8,885.36	.00
Unreserved (Surplus)	1,152.52	(-) 6,182.35
Armstrong State College		
Reserved	.00	.00
Unreserved (Surplus)	.00	3,611.45
Augusta College		
Reserved	2,885.79	.00
Unreserved (Surplus)	.00	24,053.90
Columbus College		
Reserved	.00	.00
Unreserved (Surplus)	119.44	684.60
Fort Valley State College		
Reserved	.00	.00
Unreserved (Surplus)	27,471.23	(-) 43,154.41
Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	1,291.50	322.83
Georgia Southern College		
Reserved	.00	.00
Unreserved (Surplus)	.00	(-) 20,103.25
Georgia Southwestern College		
Reserved	.00	.00
Unreserved (Surplus)	2,956.44	.00
Kennesaw College		
Reserved	21,170.42	.00
Unreserved (Surplus)	632.94	17,325.13
North Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	21.00	508.89
Savannah State College		
Reserved	.00	.00
Unreserved (Surplus)	(-) 160.35	(-) 470.45
Southern Technical Institute		
Reserved	.00	.00
Unreserved (Surplus)	.00	6.50
Valdosta State College		
Reserved	.00	.00
Unreserved (Surplus)	513.35	495.64
West Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	12.87	.00
JUNIOR COLLEGES		
Abraham Baldwin Agricultural College		
Reserved	.00	.00
Unreserved (Surplus)	1,184.36	104.67
Albany Junior College		
Reserved	.00	.00
Unreserved (Surplus)	.00	143.51
Atlanta Junior College		
Reserved	.00	.00
Unreserved (Surplus)	5,266.29	.00
Bainbridge Junior College		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
UNEXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1981

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1981
$ .00	$ .00	$ .00
5,040.00	(-) 3,992.33	9,936.61
.00	.00	.00
705.00	(-) 4,452.17	705.00
.00	.00	.00
3,353.87	(-) 577.07	749.39
.00	.00	.00
4,086.18	(-) 8,890.26	8,724.35
.00	.00	8,885.36
1,352.73	(-) 1,152.52	(-) 4,829.62
.00	.00	.00
.00	.00	3,611.45
.00	.00	2,885.79
(-) 2,885.79	.00	21,168.11
.00	.00	.00
1.94	(-) 119.44	686.54
.00	.00	.00
47,519.91	(-) 27,471.23	4,365.50
.00	.00	.00
237.72	(-) 1,291.50	560.55
.00	.00	.00
20,140.00	.00	36.75
.00	.00	.00
.00	(-) 2,956.44	.00
(-) 3,845.29	.00	17,325.13
(-) 17,325.13	(-) 632.94	.00
.00	.00	.00
.00	(-) 21.00	508.89
.00	.00	.00
2,520.24	160.35	2,049.79
.00	.00	.00
.00	.00	6.50
.00	.00	.00
19.25	(-) 513.35	514.89
.00	.00	.00
.00	(-) 12.87	.00
.00	.00	.00
.62	(-) 1,184.36	105.29
.00	.00	.00
1,260.04	.00	1,403.55
.00	.00	.00
.00	(-) 5,266.29	.00
.00	.00	.00
.00	.00	.00

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1981

	BALANCES JULY 1, 1980	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
JUNIOR COLLEGES continued		
Brunswick Junior College		
Reserved	$ .00	$ .00
Unreserved (Surplus)	101.38	.94
Clayton Junior College		
Reserved	1,250.01	.00
Unreserved (Surplus)	311.21	1,368.01
Dalton Junior College		
Reserved	.00	.00
Unreserved (Surplus)	28.15	.00
Emanuel County Junior College		
Reserved	58,715.48	.00
Unreserved (Surplus)	575.00	65,823.34
Floyd Junior College		
Reserved	66,248.44	.00
Unreserved (Surplus)	331.90	82,644.98
Gainesville Junior College		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Gordon Junior College		
Reserved	.00	.00
Unreserved (Surplus)	73.23	412.52
Macon Junior College		
Reserved	110,885.95	.00
Unreserved (Surplus)	.00	95,875.37
Middle Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	.00	29.25
South Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	15.27	.00
Waycross Junior College		
Reserved	.00	.00
Unreserved (Surplus)	.00	535.62
OTHER		
Skidaway Institute of Oceanography		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
	$ 329,851.01	$ 230,966.99

SUMMARY		
Reserved	$ 270,041.45	$ .00
Unreserved (Surplus)	59,809.56	230,966.99
	$ 329,851.01	$ 230,966.99

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1981

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1981
$ .00	$ .00	$ .00
.82	(-) 101.38	1.76
.00	.00	1,250.01
(-) 1,250.01	(-) 311.21	118.00
.00	.00	.00
.00	(-) 28.15	.00
7,107.86	.00	65,823.34
(-) 65,823.34	(-) 575.00	.00
14,722.26	.00	80,970.70
(-) 80,970.70	(-) 331.90	1,674.28
.00	.00	.00
.00	.00	.00
.00	.00	.00
1,193.89	(-) 73.23	1,606.41
(-) 15,312.58	.00	95,573.37
(-) 95,573.37	.00	302.00
.00	.00	.00
.00	.00	29.25
.00	.00	.00
25.51	(-) 15.27	25.51
.00	.00	.00
.00	.00	535.62
.00	.00	.00
.00	.00	.00
$(-) 173,698.37	$(-) 59,809.56	$ 327,310.07
$ 2,672.25	$ .00	$ 272,713.70
(-) 176,370.62	(-) 59,809.56	54,596.37
$(-) 173,698.37	$(-) 59,809.56	$ 327,310.07

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

EXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1981

	BALANCES JULY 1, 1980	ADDITIONS		
		LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ .00	$ 196,675.94	$ 2,460,675.80	$ 338,394.96
Georgia State University	.00	.00	1,708,837.63	23,658.72
Medical College of Georgia	.00	1,353.24	3,224,607.68	78,916.44
University of Georgia	.00	169,790.35	2,241,664.00	147,924.06
SENIOR COLLEGES				
Albany State College	.00	223,600.00	56,705.26	1,138,114.62
Armstrong State College	.00	.00	103,628.85	(-) 26,977.38
Augusta College	.00	.00	244,251.11	.00
Columbus College	.00	13,376.74	82,791.82	50,568.06
Fort Valley State College	.00	88,070.52	(-) 146,149.99	38,655.53
Georgia College	.00	(-) 210.00	2,077,952.66	.00
Georgia Southern College	.00	.00	1,615,215.90	25,222.90
Georgia Southwestern College	.00	.00	1,581,610.37	17,742.00
Kennesaw College	.00	.00	1,754,678.21	.00
North Georgia College	.00	3,000.00	1,164,184.32	187,924.97
Savannah State College	.00	.00	424,774.52	480,135.70
Southern Technical Institute	.00	.00	110,787.76	7,567.08
Valdosta State College	.00	145,485.52	3,649,993.16	52,652.76
West Georgia College	.00	(-) 29,250.00	212,174.30	29,250.00
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	.00	.00	403,491.01	18,077.59
Albany Junior College	.00	441,872.39	140,998.47	(-) 442,865.39
Atlanta Junior College	.00	.00	20,893.94	46,400.00
Bainbridge Junior College	.00	.00	130,878.10	.00
Brunswick Junior College	.00	.00	50,323.65	11,475.72
Clayton Junior College	.00	.00	(-) 58,391.04	23,889.70
Dalton Junior College	.00	.00	.00	.00
Emanuel County Junior College	.00	.00	2,279.82	8,500.00
Floyd Junior College	.00	.00	929,372.01	52,447.32
Gainesville Junior College	.00	.00	26,000.00	.00
Gordon Junior College	.00	.00	446,606.37	19,610.00
Macon Junior College	.00	.00	22,198.00	.00
Middle Georgia College	.00	.00	49,410.75	5,100.00
South Georgia College	.00	(-) 621.04	16,400.00	83,444.92
Waycross Junior College	.00	.00	22,964.38	3,850.00
OTHER				
Skidaway Institute of Oceanography	.00	(-) 26,790,540.00	46,000.00	7,000.00
	$ .00	$ (-) 25,537,396.34	$ 24,817,808.82	$ 2,426,680.28

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

EXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1981

(NET)			DEDUCTIONS	
EQUIPMENT	CONSTRUCTION IN PROGRESS	TOTAL	TRANSFERS TO INVESTMENT IN GENERAL FIXED ASSETS	BALANCES JUNE 30, 1981
$ 4,193,903.09	$ 8,576,192.42	$ 15,765,842.21	$ 15,765,842.21	$ .00
2,388,890.92	.00	4,121,387.27	4,121,387.27	.00
4,045,480.50	(-) 152,074.73	7,198,283.13	7,198,283.13	.00
9,931,095.25	.00	12,490,473.66	12,490,473.66	.00
353,154.25	.00	1,771,574.13	1,771,574.13	.00
363,965.25	.00	440,616.72	440,616.72	.00
560,445.27	.00	804,696.38	804,696.38	.00
628,472.63	(-) 56,112.18	719,097.07	719,097.07	.00
362,193.56	300,000.00	642,769.62	642,769.62	.00
332,473.46	(-) 1,788,413.21	621,802.91	621,802.91	.00
864,276.42	(-) 1,039,779.33	1,464,935.89	1,464,935.89	.00
170,484.78	(-) 1,494,036.47	275,800.68	275,800.68	.00
593,398.65	(-) 1,564,175.65	783,901.21	783,901.21	.00
426,452.59	.00	1,781,561.88	1,781,561.88	.00
479,704.97	.00	1,384,615.19	1,384,615.19	.00
436,031.06	.00	554,385.90	554,385.90	.00
729,485.77	(-) 3,532,656.13	1,044,961.08	1,044,961.08	.00
821,339.74	.00	1,033,514.04	1,033,514.04	.00
234,129.43	(-) 317,652.32	338,045.71	338,045.71	.00
186,546.44	.00	326,551.91	326,551.91	.00
180,619.76	.00	247,913.70	247,913.70	.00
150,894.60	(-) 181,610.33	100,162.37	100,162.37	.00
145,578.80	.00	207,378.17	207,378.17	.00
132,070.73	64,536.69	162,106.08	162,106.08	.00
101,095.10	.00	101,095.10	101,095.10	.00
87,726.38	.00	98,506.20	98,506.20	.00
139,040.55	(-) 934,035.63	186,824.25	186,824.25	.00
129,357.88	.00	155,357.88	155,357.88	.00
176,198.51	(-) 224,937.38	417,477.50	417,477.50	.00
240,322.56	.00	262,520.56	262,520.56	.00
107,244.42	.00	161,755.17	161,755.17	.00
124,021.02	.00	223,244.90	223,244.90	.00
111,601.40	.00	138,415.78	138,415.78	.00
184,778.79	.00	(-)26,552,761.21	(-)26,552,761.21	.00
$ 30,112,474.53	$(-) 2,344,754.25	$ 29,474,813.04	$ 29,474,813.04	$ .00

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - STUDENT ACTIVITIES

YEAR ENDED JUNE 30, 1981

	BALANCES JULY 1, 1980	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
GRADUATE INSTITUTIONS		
Georgia Institute of Technology		
Reserved	$ 134,423.78	$ .00
Unreserved	129,281.61	130,836.48
Georgia State University		
Reserved	173,307.50	.00
Unreserved	140,855.63	179,406.68
Medical College of Georgia		
Reserved	12,373.00	.00
Unreserved	6,186.38	25,833.70
University of Georgia		
Reserved	.00	.00
Unreserved	562,048.42	500,982.12
SENIOR COLLEGES		
Albany State College		
Reserved	15,187.00	.00
Unreserved	(-) 11,270.47	9,781.17
Armstrong State College		
Reserved	25,231.00	.00
Unreserved	24,439.39	13,988.15
Augusta College		
Reserved	25,740.00	.00
Unreserved	46,995.10	30,803.99
Columbus College		
Reserved	57,165.00	.00
Unreserved	129,149.74	159,968.09
Fort Valley State College		
Reserved	15,022.00	.00
Unreserved	(-) 28,866.53	(-) 10,674.07
Georgia College		
Reserved	10,164.00	.00
Unreserved	48,637.94	76,369.62
Georgia Southern College		
Reserved	54,586.00	00
Unreserved	32,366.06	31,345.22
Georgia Southwestern College		
Reserved	20,102.00	.00
Unreserved	62,653.57	40,354.70
Kennesaw College		
Reserved	14,840.00	.00
Unreserved	12,109.93	3,304.58
North Georgia College		
Reserved	12,596.00	.00
Unreserved	26,176.29	31,348.04
Savannah State College		
Reserved	13,880.00	.00
Unreserved	(-) 21,764.42	(-) 9,343.19
Southern Technical Institute		
Reserved	23,016.00	.00
Unreserved	35,430.93	42,524.03
Valdosta State College		
Reserved	46,396.00	.00
Unreserved	46,357.37	54,097.99
West Georgia College		
Reserved	41,228.00	.00
Unreserved	43,901.03	39,031.66
JUNIOR COLLEGES		
Abraham Baldwin Agricultural College		
Reserved	16,183.20	.00
Unreserved	6,554.15	9,850.39
Albany Junior College		
Reserved	7,248.00	.00
Unreserved	13,483.97	25,251.19
Atlanta Junior College		
Reserved	6,200.00	.00
Unreserved	4,780.60	3,314.52
Bainbridge Junior College		
Reserved	.00	.00
Unreserved	1,543.34	4,442.84
Brunswick Junior College		
Reserved	5,020.00	.00
Unreserved	1,124.05	6,537.30

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - STUDENT ACTIVITIES

YEAR ENDED JUNE 30, 1981

	PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES		FUND BALANCES CARRIED OVER		BALANCES JUNE 30, 1981
$	58,861.78	$ (-)	35,447.78	$	157,837.78
(-)	55,653.19	(-)	129,281.61		75,183.29
	101,919.50		.00		275,227.00
(-)	4,607.68	(-)	140,855.63		174,799.00
(-)	598.00		.00		11,775.00
	.00	(-)	6,186.38		25,833.70
	.00		.00		.00
	.00	(-)	562,048.42		500,982.12
	4,583.00		.00		19,770.00
	1,409.18		11,270.47		11,190.35
	6,860.00		.00		32,091.00
	180.27	(-)	24,439.39		14,168.42
(-)	3,585.00		.00		22,155.00
	.00	(-)	46,995.10		30,803.99
	4,106.50		.00		61,271.50
	1,070.40	(-)	129,149.74		161,038.49
(-)	672.00		.00		14,350.00
	1,513.87		.00	(-)	38,026.73
	1,093.00		.00		11,257.00
	9,404.93	(-)	48,637.94		85,774.55
	15,080.00		.00		69,666.00
	109.30	(-)	32,366.06		31,454.52
	1,585.00		.00		21,687.00
	.00	(-)	62,653.57		40,354.70
	7,780.00		.00		22,620.00
	.00	(-)	12,109.93		3,304.58
(-)	27.50		.00		12,568.50
	.00	(-)	26,176.29		31,348.04
(-)	13,880.00		.00		.00
(-)	1,146.80		.00	(-)	32,254.41
(-)	21,532.00		.00		1,484.00
	100.00	(-)	35,430.93		42,624.03
	2,856.00		.00		49,252.00
	165.48	(-)	46,357.37		54,263.47
	13,947.00		.00		55,175.00
	5.00	(-)	43,901.03		39,036.66
(-)	123.20		.00		16,060.00
	.00	(-)	6,554.15		9,850.39
	747.00		.00		7,995.00
	.00	(-)	13,483.97		25,251.19
	640.00		.00		6,840.00
	285.81	(-)	4,780.60		3,600.33
	1,670.00		.00		1,670.00
	.00	(-)	1,543.34		4,442.84
(-)	1,010.00		.00		4,010.00
	.00	(-)	1,124.05		6,537.30

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AGENCY FUNDS - STUDENT ACTIVITIES
YEAR ENDED JUNE 30, 1981

	BALANCES JULY 1, 1980	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
JUNIOR COLLEGES continued		
Clayton Junior College		
Reserved	$ 9,896.00	$ .00
Unreserved	32,425.97	22,717.31
Dalton Junior College		
Reserved	2,880.00	.00
Unreserved	18,960.76	24,239.10
Emanuel County Junior College		
Reserved	890.00	.00
Unreserved	215.24	3,229.12
Floyd Junior College		
Reserved	3,840.00	.00
Unreserved	12,614.35	10,314.00
Gainesville Junior College		
Reserved	8,868.00	.00
Unreserved	25,567.48	26,806.22
Gordon Junior College		
Reserved	3,705.00	.00
Unreserved	6,403.57	23,588.40
Macon Junior College		
Reserved	.00	.00
Unreserved	27,438.72	16,589.86
Middle Georgia College		
Reserved	3,685.00	.00
Unreserved	4,097.94	2,984.57
South Georgia College		
Reserved	7,985.00	.00
Unreserved	24,619.18	40,256.98
Waycross Junior College		
Reserved	1,650.00	.00
Unreserved	558.37	2,720.48
OTHER		
Skidaway Institute of Oceanography		
Reserved	.00	.00
Unreserved	.00	.00
	$ 2,238,383.14	$ 1,572,801.24

SUMMARY

Reserved	$ 773,307.48	$ .00
Unreserved	1,465,075.66	1,572,801.24
	$ 2,238,383.14	$ 1,572,801.24

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AGENCY FUNDS - STUDENT ACTIVITIES
YEAR ENDED JUNE 30, 1981

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	FUND BALANCES CARRIED OVER	BALANCES JUNE 30, 1981
$(-) 408.00	$ .00	$ 9,488.00
(-) 15.00	(-) 32,425.97	22,702.31
1,220.00	.00	4,100.00
.00	(-) 18,960.76	24,239.10
700.00	.00	1,590.00
71.00	(-) 215.24	3,300.12
4,740.00	(-) 3,840.00	4,740.00
272.30	(-) 12,614.35	10,586.30
3,537.00	.00	12,405.00
(-) 3,700.00	(-) 25,567.48	23,106.22
1,215.00	.00	4,920.00
.00	(-) 6,403.57	23,588.40
.00	.00	.00
.00	(-) 27,438.72	16,589.86
(-) 222.00	.00	3,463.00
.00	(-) 4,097.94	2,984.57
(-) 863.00	.00	7,122.00
840.71	(-) 24,619.18	41,097.69
(-) 260.00	.00	1,390.00
.00	(-) 558.37	2,720.48
.00	.00	.00
.00	.00	.00
$ 140,265.66	$(-) 1,554,994.39	$ 2,396,455.65
$ 189,960.08	$(-) 39,287.78	$ 923,979.78
(-) 49,694.42	(-) 1,515,706.61	1,472,475.87
$ 140,265.66	$(-) 1,554,994.39	$ 2,396,455.65

STATEMENT OF CHANGES IN FUND BALANCES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - PRIVATE TRUST

YEAR ENDED JUNE 30, 1981

	RESERVED BALANCES JULY 1, 1980	RECEIPTS	DISBURSEMENTS	RESERVED BALANCES JUNE 30, 1981
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	$ 3,013,054.15	$ 30,463,204.03	$ 32,114,735.01	$ 1,361,523.17
Georgia State University	1,192,918.51	29,750,986.46	29,768,431.52	1,175,473.45
Medical College of Georgia	3,752,844.85	50,167,640.63	52,196,950.86	1,723,534.62
University of Georgia	7,306,502.51	75,398,885.14	75,714,528.66	6,990,858.99
SENIOR COLLEGES				
Albany State College	85,240.07	3,865,190.14	3,910,234.92	40,195.29
Armstrong State College	86,075.78	3,489,762.91	3,414,693.58	161,145.11
Augusta College	84,270.00	3,984,181.52	3,935,058.81	133,392.71
Columbus College	38,452.93	4,351,806.29	4,349,478.18	40,781.04
Fort Valley State College	491,518.68	7,653,527.29	7,800,784.55	344,261.42
Georgia College	85,711.24	3,931,308.79	3,906,057.78	110,962.25
Georgia Southern College	481,892.39	9,171,529.55	9,181,874.11	471,547.83
Georgia Southwestern College	83,603.01	3,862,922.26	3,941,288.05	5,237.22
Kennesaw College	8,676.85	2,379,180.75	2,377,464.49	10,393.11
North Georgia College	197,793.84	2,629,582.10	2,633,223.72	194,152.22
Savannah State College	37,297.02	7,116,759.18	7,094,235.88	59,820.32
Southern Technical Institute	10,232.37	2,298,322.63	2,304,259.95	4,295.05
Valdosta State College	88,113.84	5,353,901.62	5,401,494.24	40,521.22
West Georgia College	71,088.61	7,779,294.49	7,791,931.01	58,452.09
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	109,439.53	5,162,817.09	5,100,941.06	171,315.56
Albany Junior College	28,112.09	2,444,234.47	2,424,358.81	47,987.75
Atlanta Junior College	15,415.97	2,606,250.78	2,592,462.58	29,204.17
Bainbridge Junior College	5,931.67	610,491.88	608,253.04	8,170.51
Brunswick Junior College	60,487.77	1,524,752.13	1,532,008.17	53,231.73
Clayton Junior College	32,053.94	1,923,175.69	1,918,076.29	37,153.34
Dalton Junior College	46,491.38	1,181,885.85	1,198,500.35	29,876.88
Emanuel County Junior College	41,814.06	433,260.60	466,277.08	8,797.58
Floyd Junior College	11,033.04	1,147,264.81	1,138,200.73	20,097.12
Gainesville Junior College	55,980.39	1,675,446.03	1,629,102.75	102,323.67
Gordon Junior College	19,027.68	932,890.56	925,167.39	26,750.85
Macon Junior College	67,774.72	1,742,629.26	1,779,130.77	31,273.21
Middle Georgia College	16,500.26	2,304,061.53	2,247,311.94	73,249.85
South Georgia College	98,571.99	1,659,527.91	1,705,407.39	52,692.51
Waycross Junior College	3,054.52	665,937.53	662,580.16	6,411.89
OTHER				
Skidaway Institute of Oceanography	.00	422,962.88	422,956.13	6.75
	$ 17,726,975.66	$ 280,285,574.79	$ 282,833,049.95	$ 15,179,500.50

The accompanying notes are an integral part of these financial statements.

STATEMENT OF
FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

YEAR ENDED JUNE 30, 1981

	FUNDS AVAILABLE					PERSONAL
		OTHER REVENUES RETAINED				
	STATE FUNDS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	CARRY-OVER FROM PRIOR YEAR	TOTAL FUNDS AVAILABLE	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
GRADUATE INSTITUTIONS						
Georgia Institute of Technology	$ 30,982,500.00	$ 21,032,436.78	$ 15,774,832.09	$ .00	$ 67,789,768.87	$ 39,941,418.29
Georgia State University	44,055,486.00	14,491,757.50	6,248,281.89	30,000.00	64,825,525.39	47,312,525.12
Medical College of Georgia	32,225,500.00	6,019,393.16	14,446,521.72	.00	52,691,414.88	30,678,786.82
University of Georgia	84,492,267.00	30,736,569.46	28,836,965.06	.00	144,065,801.52	90,930,772.13
SENIOR COLLEGES						
Albany State College	5,118,242.00	1,288,494.18	2,023,039.36	.00	8,429,775.54	5,078,712.20
Armstrong State College	5,106,374.00	1,698,243.99	409,304.57	.00	7,213,922.56	5,350,287.77
Augusta College	5,718,000.00	2,462,979.71	341,129.88	.00	8,522,109.59	6,585,553.46
Columbus College	7,895,150.00	3,207,044.88	775,344.05	.00	11,877,538.93	8,831,786.56
Fort Valley State College	6,326,605.00	1,352,535.90	3,827,049.01	.00	11,506,189.91	5,807,533.33
Georgia College	5,731,225.00	2,114,394.38	517,902.05	.00	8,363,521.43	6,034,016.22
Georgia Southern College	11,994,235.00	4,879,979.63	1,284,455.52	.00	18,158,670.15	13,891,830.18
Georgia Southwestern College	5,035,000.00	1,382,692.92	702,127.97	.00	7,119,820.89	5,161,947.02
Kennesaw College	4,924,100.00	2,067,227.05	103,198.66	.00	7,094,525.71	5,533,284.07
North Georgia College	4,060,154.00	1,273,330.54	553,948.37	.00	5,887,432.91	3,939,624.38
Savannah State College	6,213,776.00	1,688,803.25	1,635,035.99	.00	9,537,615.24	5,952,377.20
Southern Technical Institute	3,914,500.00	1,714,731.88	204,330.10	7,796.01	5,841,357.99	4,438,803.21
Valdosta State College	8,082,300.00	3,377,560.63	935,708.10	.00	12,395,568.73	8,816,889.53
West Georgia College	10,508,260.00	3,128,495.47	675,985.82	.00	14,312,741.29	11,068,970.33
JUNIOR COLLEGES						
Abraham Baldwin Agricultural College	3,747,750.00	1,403,997.26	1,031,911.48	.00	6,183,658.74	4,007,585.52
Albany Junior College	2,747,197.00	893,464.21	410,566.43	.00	4,051,227.64	2,972,335.45
Atlanta Junior College	2,154,900.00	790,658.14	946,553.37	.00	3,892,111.51	2,143,470.17
Bainbridge Junior College	1,420,500.00	225,261.64	244,224.96	.00	1,889,986.60	1,252,732.69
Brunswick Junior College	2,067,432.00	568,745.21	517,665.09	.00	3,153,842.30	2,070,976.31
Clayton Junior College	3,033,660.00	1,170,646.66	182,951.23	.00	4,387,257.89	3,412,626.67
Dalton Junior College	2,314,000.00	641,057.72	410,728.12	.00	3,365,785.84	2,066,605.18
Emanuel County Junior College	1,043,175.00	160,699.83	10,268.41	.00	1,214,143.24	863,157.24
Floyd Junior College	2,185,650.00	546,510.33	469,853.87	.00	3,202,014.20	2,155,684.97
Gainesville Junior College	1,988,700.00	676,267.84	506,852.62	.00	3,171,820.46	2,084,350.24
Gordon Junior College	1,826,565.00	485,312.41	157,477.65	.00	2,469,355.06	1,677,039.52
Macon Junior College	2,712,100.00	1,044,670.15	254,386.28	.00	4,011,156.43	2,928,771.63
Middle Georgia College	2,991,675.00	713,256.16	215,085.11	.00	3,920,016.27	2,982,386.18
South Georgia College	2,288,850.00	658,299.86	861,519.61	.00	3,808,669.47	2,258,894.09
Waycross Junior College	1,044,000.00	193,022.77	67,556.24	.00	1,304,579.01	917,481.23
OTHER						
Skidaway Institute of Oceanography	.00	.00	.00	.00	.00	.00
	$315,949,828.00	$114,088,541.50	$ 85,582,760.68	$ 37,796.01	$515,658,926.19	$339,149,214.91

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

YEAR ENDED JUNE 30, 1981

EXPENDITURES						
SERVICES	OPERATING EXPENSES					
SPONSORED OPERATIONS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	OTHER	TOTAL EXPENDITURES	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	TOTAL
$ 9,229,801.87	$ 12,140,139.73	$ 6,545,030.22	$ .00	$ 67,856,390.11	$(-) 66,621.24	$ 67,789,768.87
3,832,295.52	11,196,587.37	2,415,986.37	.00	64,757,394.38	68,131.01	64,825,525.39
10,653,779.10	6,878,113.16	3,792,742.62	749,964.40	52,753,386.10	(-) 61,971.22	52,691,414.88
16,013,508.53	24,213,067.69	12,823,456.53	99,997.38	144,080,802.26	(-) 15,000.74	144,065,801.52
1,001,723.50	1,294,098.98	1,021,315.86	.00	8,395,850.54	33,925.00	8,429,775.54
244,764.58	1,454,135.35	164,539.99	.00	7,213,727.69	194.87	7,213,922.56
94,014.22	1,591,360.38	247,115.66	.00	8,518,043.72	4,065.87	8,522,109.59
345,093.91	2,270,298.50	430,250.14	.00	11,877,429.11	109.82	11,877,538.93
2,423,731.95	1,890,415.98	1,403,317.06	.00	11,524,998.32	(-) 18,808.41	11,506,189.91
209,392.16	1,801,343.44	308,509.89	.00	8,353,261.71	10,259.72	8,363,521.43
631,850.07	2,981,442.44	652,605.45	.00	18,157,728.14	942.01	18,158,670.15
357,783.18	1,252,399.68	344,344.79	.00	7,116,474.67	3,346.22	7,119,820.89
48,914.42	1,429,542.61	54,284.24	.00	7,066,025.34	28,500.37	7,094,525.71
285,753.02	1,390,473.98	268,195.35	.00	5,884,046.73	3,386.18	5,887,432.91
784,465.08	1,903,712.02	850,570.91	.00	9,491,125.21	46,490.03	9,537,615.24
102,645.17	1,197,652.31	101,684.93	.00	5,840,785.62	572.37	5,841,357.99
259,778.09	2,629,558.18	675,930.01	.00	12,382,155.81	13,412.92	12,395,568.73
221,233.56	2,540,410.11	454,752.26	.00	14,285,366.26	27,375.03	14,312,741.29
483,690.86	1,143,833.15	548,220.62	.00	6,183,330.15	328.59	6,183,658.74
175,790.17	665,801.55	234,776.26	.00	4,048,703.43	2,524.21	4,051,227.64
457,147.10	800,482.77	489,406.27	.00	3,890,506.31	1,605.20	3,892,111.51
144,993.00	390,776.41	99,231.96	.00	1,887,734.06	2,252.54	1,889,986.60
300,603.01	561,541.03	217,062.08	.00	3,150,182.43	3,659.87	3,153,842.30
57,378.44	790,296.33	125,572.79	.00	4,385,874.23	1,383.66	4,387,257.89
295,031.89	849,088.18	115,696.23	.00	3,326,421.48	39,364.36	3,365,785.84
.00	340,689.34	10,268.41	.00	1,214,114.99	28.25	1,214,143.24
281,149.08	577,107.83	188,704.79	.00	3,202,646.67	(-) 632.47	3,202,014.20
352,499.67	579,824.07	154,352.95	.00	3,171,026.93	793.53	3,171,820.46
95,979.99	626,698.55	61,497.66	.00	2,461,215.72	8,139.34	2,469,355.06
153,983.63	825,087.09	100,402.65	.00	4,008,245.00	2,911.43	4,011,156.43
30,520.20	727,381.58	184,564.91	.00	3,924,852.87	(-) 4,836.60	3,920,016.27
290,957.59	688,170.21	570,562.02	.00	3,808,583.91	85.56	3,808,669.47
.00	317,647.70	67,556.24	.00	1,302,685.17	1,893.84	1,304,579.01
.00	.00	.00	.00	.00	.00	.00
$ 49,860,252.56	$ 89,939,177.70	$ 35,722,508.12	$ 849,961.78	$515,521,115.07	$ 137,811.12	$515,658,926.19

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

YEAR ENDED JUNE 30, 1981

	FUNDS AVAILABLE				PERSONAL
		OTHER REVENUES RETAINED			
	STATE FUNDS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	TOTAL FUNDS AVAILABLE	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
GRADUATE INSTITUTIONS					
Georgia Institute of Technology					
Engineering Experiment Station	$ 4,181,448.00	$ 9,514,229.55	$ 23,000,793.84	$ 36,696,471.39	$ 8,411,663.39
Engineering Extension Division	674,180.00	1,023,037.84	8,977.02	1,706,194.86	990,378.34
Medical College of Georgia					
Eugene Talmadge Memorial Hospital	20,867,828.00	34,500,944.17	2,569,616.27	57,938,388.44	32,966,444.29
Family Practice Residency Program	2,870,779.00	.00	.00	2,870,779.00	82,194.56
Georgia Radiation Therapy Center	198,659.00	.00	.00	198,659.00	50,400.65
University of Georgia					
Agricultural Experiment Station	15,678,750.00	5,442,090.32	4,779,507.31	25,900,347.63	14,725,082.32
Cooperative Extension Service	15,349,755.00	4,779,131.42	5,252,537.57	25,381,423.99	17,352,327.04
Marine Institute	507,648.00	55,063.68	230,578.09	793,289.77	300,344.64
Marine Resources Extension Center	619,688.00	111,776.77	.00	731,464.77	484,625.60
Veterinary Medicine Experiment Station	1,373,080.00	652.46	.00	1,373,732.46	963,569.42
OTHER					
Skidaway Institute of Oceanography	840,035.00	361,805.63	1,405,453.33	2,607,293.96	761,245.58
	$ 63,161,850.00	$ 55,788,731.84	$ 37,247,463.43	$156,198,045.27	$ 77,088,275.83

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

YEAR ENDED JUNE 30, 1981

EXPENDITURES						
SERVICES	OPERATING EXPENSES					
SPONSORED OPERATIONS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	OTHER	TOTAL EXPENDITURES	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	TOTAL
$ 15,625,655.27	$ 5,238,965.92	$ 7,375,138.57	$ 59,734.90	$ 36,711,158.05	$(-) 14,686.66	$ 36,696,471.39
4,480.00	521,317.16	4,497.02	184,472.50	1,705,145.02	1,049.84	1,706,194.86
1,889,625.55	19,603,585.38	679,990.72	.00	55,139,645.94	2,798,742.50	57,938,388.44
.00	90,745.51	.00	2,666,869.56	2,839,809.63	30,969.37	2,870,779.00
.00	109,098.56	.00	.00	159,499.21	39,159.79	198,659.00
3,182,301.42	6,394,928.05	1,597,205.89	.00	25,899,517.68	829.95	25,900,347.63
3,838,954.56	2,775,041.58	1,413,583.01	.00	25,379,906.19	1,517.80	25,381,423.99
147,482.52	262,208.27	83,095.57	.00	793,131.00	158.77	793,289.77
.00	247,043.01	.00	.00	731,668.61	(-) 203.84	731,464.77
.00	339,402.11	.00	70,266.06	1,373,237.59	494.87	1,373,732.46
615,260.69	440,595.05	790,192.64	.00	2,607,293.96	.00	2,607,293.96
$ 25,303,760.01	$ 36,022,930.60	$ 11,943,703.42	$ 2,981,343.02	$153,340,012.88	$ 2,858,032.39	$156,198,045.27

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AUXILIARY ENTERPRISES
YEAR ENDED JUNE 30, 1981

	FUNDS AVAILABLE				
	OTHER FUNDS	TRANSFERS BETWEEN FUNDS	TOTAL REVENUES	CARRY-OVER FROM PRIOR YEAR	TOTAL FUNDS AVAILABLE
GRADUATE INSTITUTIONS					
Georgia Institute of Technology	$ 7,242,979.15	$(-) 1,117,616.63	$ 6,125,362.52	$ 1,883,680.69	$ 8,009,043.21
Georgia State University	1,264,303.19	(-) 37,219.37	1,227,083.82	1,950,324.10	3,177,407.92
Medical College of Georgia	1,543,191.21	(-) 98,200.00	1,444,991.21	421,167.63	1,866,158.84
University of Georgia	17,766,441.46	(-) 1.511,398.45	16,255,043.01	3,976,143.99	20,231,187.00
SENIOR COLLEGES					
Albany State College	955,075.57	(-) 462.11	954,613.46	(-) 109,562.38	845,051.08
Armstrong State College	141,214.77	(-) 903.75	140,311.02	171,931.94	312,242.96
Augusta College	152,428.08	(-) 2,770.50	149,657.58	42,149.17	191,806.75
Columbus College	375,133.63	(-) 322.20	374,811.43	425,776.56	800,587.99
Fort Valley State College	859,886.31	(-) 936.24	858,950.07	.00	858,950.07
Georgia College	850,976.67	(-) 12,822.84	838,153.83	242,376.27	1,080,530.10
Georgia Southern College	4,442,832.59	(-) 304,723.01	4,138,109.58	554,753.32	4,692,862.90
Georgia Southwestern College	1,093,495.51	(-) 6,170.92	1,087,324.59	.00	1,087,324.59
Kennesaw College	262,700.62	.00	262,700.62	199,109.80	461,810.42
North Georgia College	1,686,591.51	(-) 389,787.44	1,296,804.07	1,008,214.31	2,305,018.38
Savannah State College	797,681.94	(-) 4,151.95	793,529.99	.00	793,529.99
Southern Technical Institute	548,712.16	(-) 91,254.13	457,458.03	223,229.50	680,687.53
Valdosta State College	2,538,605.47	(-) 207,522.59	2,331,082.88	204,273.08	2,535,355.96
West Georgia College	3,105,153.51	(-) 359,937.26	2,745,216.25	1,166,146.61	3,911,362.86
JUNIOR COLLEGES					
Abraham Baldwin Agricultural College	1,442,223.37	(-) 60,575.97	1,381,647.40	125,789.64	1,507,437.04
Albany Junior College	149,566.25	(-) 1,049.05	148,517.20	53,630.60	202,147.80
Atlanta Junior College	.00	.00	.00	.00	.00
Bainbridge Junior College	15,835.85	.00	15,835.85	8,965.48	24,801.33
Brunswick Junior College	110,324.73	(-) 5,808.87	104,515.86	102,238.69	206,754.55
Clayton Junior College	187,855.00	(-) 3,516.00	184,339.00	66,013.44	250,352.44
Dalton Junior College	98,003.35	.00	98,003.35	97,601.65	195,605.00
Emanuel County Junior College	14,179.15	.00	14,179.15	28,283.00	42,462.15
Floyd Junior College	109,324.56	.00	109,324.56	68,698.69	178,023.25
Gainesville Junior College	134,228.42	(-) 1,641.07	132,587.35	136,521.42	269,108.77
Gordon Junior College	213,372.65	(-) 2,669.29	210,703.36	44,251.12	254,954.48
Macon Junior College	116,405.29	(-) 675.00	115,730.29	132,010.58	247,740.87
Middle Georgia College	1,001,099.20	(-) 15,002.81	986,096.39	118,334.91	1,104,431.30
South Georgia College	398,017.89	.00	398,017.89	.00	398,017.89
Waycross Junior College	21,594.44	(-) 1,529.02	20,065.42	15,635.28	35,700.70
OTHER					
Skidaway Institute of Oceanography	6,459.96	(-) 111.75	6,348.21	2,241.80	8,590.01
	$ 49,645,893.46	$(-) 4,238,778.22	$ 45,407,115.24	$ 13,359,930.89	$ 58,767,046.13

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

YEAR ENDED JUNE 30, 1981

EXPENDITURES				
PERSONAL SERVICES	OPERATING EXPENSES	TOTAL EXPENDITURES	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	TOTAL
$ 3,052,240.44	$ 2,518,382.25	$ 5,570,622.69	$ 2,438,420.52	$ 8,009,043.21
446,874.07	306,894.52	753,768.59	2,423,639.33	3,177,407.92
999,309.69	467,744.93	1,467,054.62	399,104.22	1,866,158.84
9,064,962.94	5,813,777.67	14,878,740.61	5,352,446.39	20,231,187.00
710,500.87	395,043.26	1,105,544.13	(-) 260,493.05	845,051.08
48,565.10	16,858.61	65,423.71	246,819.25	312,242.96
91,501.98	17,317.29	108,819.27	82,987.48	191,806.75
196,762.81	54,533.64	251,296.45	549,291.54	800,587.99
558,123.61	249,729.80	807,853.41	51,096.66	858,950.07
382,479.52	386,775.92	769,255.44	311,274.66	1,080,530.10
2,449,665.00	1,533,324.82	3,982,989.82	709,873.08	4,692,862.90
621,696.51	460,094.12	1,081,790.63	5,533.96	1,087,324.59
169,610.91	14,353.62	183,964.53	277,845.89	461,810.42
865,140.99	558,675.23	1,423,816.22	881,202.16	2,305,018.38
371,297.98	373,527.09	744,825.07	48,704.92	793,529.99
183,063.39	158,202.08	341,265.47	339,422.06	680,687.53
1,594,370.35	762,216.88	2,356,587.23	178,768.73	2,535,355.96
943,887.88	1,471,710.97	2,415,598.85	1,495,764.01	3,911,362.86
809,652.65	501,271.75	1,310,924.40	196,512.64	1,507,437.04
88,293.84	18,918.29	107,212.13	94,935.67	202,147.80
.00	.00	.00	.00	.00
4,129.38	2,307.15	6,436.53	18,364.80	24,801.33
77,789.84	13,844.17	91,634.01	115,120.54	206,754.55
108,485.18	22,783.57	131,268.75	119,083.69	250,352.44
64,974.83	9,186.45	74,161.28	121,443.72	195,605.00
.00	484.74	484.74	41,977.41	42,462.15
68,926.73	13,953.53	82,880.26	95,142.99	178,023.25
80,103.13	16,477.43	96,580.56	172,528.21	269,108.77
124,413.63	55,893.81	180,307.44	74,647.04	254,954.48
71,744.33	12,713.00	84,457.33	163,283.54	247,740.87
661,212.09	294,671.19	955,883.28	148,548.02	1,104,431.30
196,968.49	179,862.56	376,831.05	21,186.84	398,017.89
12,454.50	2,655.29	15,109.79	20,590.91	35,700.70
.00	5,377.15	5,377.15	3,212.86	8,590.01
$ 25,119,202.66	$ 16,709,562.78	$ 41,828,765.44	$ 16,938,280.69	$ 58,767,046.13

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1981

	FUNDS AVAILABLE					
	STATE FUNDS	OTHER FUNDS	TRANSFERS BETWEEN FUNDS	TOTAL REVENUES	CARRY-OVER FROM PRIOR YEAR	TOTAL FUNDS AVAILABLE
GRADUATE INSTITUTIONS						
Georgia Institute of Technology	$ 9,010,389.00	$ 2,136,167.85	$ 1,117,616.63	$12,264,173.48	$ .00	$12,264,173.48
Georgia State University	298,330.00	.00	37,219.37	335,549.37	.00	335,549.37
Medical College of Georgia	2,550,000.00	494,600.00	98,200.00	3,142,800.00	.00	3,142,800.00
University of Georgia	483,575.00	1,454,691.01	1,511,398.45	3,449,664.46	.00	3,449,664.46
SENIOR COLLEGES						
Albany State College	1,401,885.00	.00	462.11	1,402,347.11	.00	1,402,347.11
Armstrong State College	102,300.00	31,187.87	903.75	134,391.62	.00	134,391.62
Augusta College	264,400.00	20,393.05	2,770.50	287,563.55	2,885.79	290,449.34
Columbus College	61,200.00	31,371.96	322.20	92,894.16	.00	92,894.16
Fort Valley State College	308,642.00	317,187.29	936.24	626,765.53	.00	626,765.53
Georgia College	289,890.00	.00	12,822.84	302,712.84	.00	302,712.84
Georgia Southern College	310,800.00	203,094.58	304,723.01	818,617.59	.00	818,617.59
Georgia Southwestern College	94,890.00	18,379.85	6,170.92	119,440.77	.00	119,440.77
Kennesaw College	.00	13,956.71	.00	13,956.71	21,170.42	35,127.13
North Georgia College	152,986.00	22,338.06	389,787.44	565,111.50	.00	565,111.50
Savannah State College	935,120.00	.00	4,151.95	939,271.95	.00	939,271.95
Southern Technical Institute	3,100.00	71,205.71	91,254.13	165,559.84	.00	165,559.84
Valdosta State College	183,000.00	25,438.01	207,522.59	415,960.60	.00	415,960.60
West Georgia College	11,700.00	29,250.00	359,937.26	400,887.26	.00	400,887.26
JUNIOR COLLEGES						
Abraham Baldwin Agricultural College	109,950.00	3,359.94	60,575.97	173,885.91	.00	173,885.91
Albany Junior College	15,000.00	.00	1,049.05	16,049.05	.00	16,049.05
Atlanta Junior College	62,000.00	.00	.00	62,000.00	.00	62,000.00
Bainbridge Junior College	.00	.00	.00	.00	.00	.00
Brunswick Junior College	8,320.00	52,741.92	5,808.87	66,870.79	.00	66,870.79
Clayton Junior College	12,830.00	12,615.70	3,516.00	28,961.70	1,250.01	30,211.71
Dalton Junior College	.00	.00	.00	.00	.00	.00
Emanuel County Junior College	8,500.00	9,387.68	.00	17,887.68	58,715.48	76,603.16
Floyd Junior College	63,050.00	17,645.24	.00	80,695.24	66,248.44	146,943.68
Gainesville Junior College	26,000.00	.00	1,641.07	27,641.07	.00	27,641.07
Gordon Junior College	128,839.00	.00	2,669.29	131,508.29	.00	131,508.29
Macon Junior College	42,500.00	8,484.10	675.00	51,659.10	110,885.95	162,545.05
Middle Georgia College	54,540.00	.00	15,002.81	69,542.81	.00	69,542.81
South Georgia College	52,030.00	54,826.98	.00	106,856.98	.00	106,856.98
Waycross Junior College	24,000.00	3,850.00	1,529.02	29,379.02	.00	29,379.02
OTHER						
Skidaway Institute of Oceanography	81,000.00	.00	111.75	81,111.75	.00	81,111.75
	$17,150,766.00	$ 5,032,173.51	$ 4,238,778.22	$26,421,717.73	$ 261,156.09	$26,682,873.82

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1981

EXPENDITURES					
CAPITAL OUTLAY					
PERSONAL SERVICES	OTHER COSTS	OTHER	TOTAL EXPENDITURES	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	TOTAL
$ 44,344.49	$12,214,932.38	.00	$12,259,276.87	$ 4,896.61	$12,264,173.48
.00	335,549.37	.00	335,549.37	.00	335,549.37
.00	868,191.38	$ 2,277,213.10	3,145,404.48	(-) 2,604.48	3,142,800.00
.00	3,445,026.29	.00	3,445,026.29	4,638.17	3,449,664.46
.00	1,408,529.46	.00	1,408,529.46	(-) 6,182.35	1,402,347.11
.00	130,780.17	.00	130,780.17	3,611.45	134,391.62
.00	266,395.44	.00	266,395.44	24,053.90	290,449.34
.00	92,209.56	.00	92,209.56	684.60	92,894.16
.00	669,919.94	.00	669,919.94	(-) 43,154.41	626,765.53
.00	302,390.01	.00	302,390.01	322.83	302,712.84
17,624.55	821,096.29	.00	838,720.84	(-) 20,103.25	818,617.59
.00	119,440.77	.00	119,440.77	.00	119,440.77
.00	17,802.00	.00	17,802.00	17,325.13	35,127.13
.00	564,602.61	.00	564,602.61	508.89	565,111.50
.00	939,742.40	.00	939,742.40	(-) 470.45	939,271.95
15,403.07	150,150.27	.00	165,553.34	6.50	165,559.84
.00	415,464.96	.00	415,464.96	495.64	415,960.60
.00	400,887.26	.00	400,887.26	.00	400,887.26
.00	173,781.24	.00	173,781.24	104.67	173,885.91
.00	15,905.54	.00	15,905.54	143.51	16,049.05
.00	62,000.00	.00	62,000.00	.00	62,000.00
.00	.00	.00	.00	.00	.00
.00	66,869.85	.00	66,869.85	.94	66,870.79
.00	28,843.70	.00	28,843.70	1,368.01	30,211.71
.00	.00	.00	.00	.00	.00
.00	10,779.82	.00	10,779.82	65,823.34	76,603.16
.00	64,298.70	.00	64,298.70	82,644.98	146,943.68
.00	27,641.07	.00	27,641.07	.00	27,641.07
.00	131,095.77	.00	131,095.77	412.52	131,508.29
.00	66,669.68	.00	66,669.68	95,875.37	162,545.05
.00	69,513.56	.00	69,513.56	29.25	69,542.81
.00	106,856.98	.00	106,856.98	.00	106,856.98
.00	28,843.40	.00	28,843.40	535.62	29,379.02
.00	81,111.75	.00	81,111.75	.00	81,111.75
$ 77,372.11	$24,097,321.62	$ 2,277,213.10	$26,451,906.83	$ 230,966.99	$26,682,873.82

SUMMARY OF OTHER EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

SUMMARY OF OTHER EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

EDUCATION, GENERAL AND DEPARTMENTAL SERVICES

GRADUATE INSTITUTIONS:				
MEDICAL COLLEGE OF GEORGIA				
Satellite Medical Facility Program				
Personal Services				
Salaries and Wages	$ 290,902.94			
Employer's Contributions for:				
F.I.C.A.	4,910.17			
Group Insurance	1,819.58	$ 297,632.69		
Other Costs				
Travel	$ 4,903.90			
Per Diem, Fees and Contracts				
Contracts	197,462.70	202,366.60	$ 499,999.29	
Special Desegregation Programs				
Personal Services				
Salaries and Wages	$ 94,622.40			
Employer's Contributions for:				
F.I.C.A.	5,674.64			
Group Insurance	2,374.81	$ 102,671.85		
Other Costs				
Travel	$ 5,096.29			
Supplies and Materials	9,380.48			
Repairs and Maintenance	385.00			
Rents (Other Than Real Estate)	664.00			
Tuition and Scholarships				
College Work Study Program	171.24			
Scholarships, Fellowships, Prizes, Awards and Other	104,740.19			
Other Expenditures	5,597.95			
Publications and Printing	4,164.01			
Equipment Purchases	1,212.73			
Computer Charges	19.95			
Telecommunications	340.62			
Per Diem, Fees and Contracts				
Per Diem and Fees	15,520.80	147,293.26	249,965.11	$ 749,964.40
UNIVERSITY OF GEORGIA				
Office of Minority Business Enterprise				
Personal Services				
Salaries and Wages		$ 75,288.24		
Employer's Contributions for:				
F.I.C.A.		3,951.18		
Group Insurance		1,503.77	$ 80,743.19	
Other Costs				
Travel		$ 5,128.29		
Supplies and Materials		8,980.03		
Other Expenditures		590.00		
Publications and Printing		1,259.38		
Telecommunications		1,960.88		
Per Diem, Fees and Contracts				
Per Diem and Fees		1,335.61	19,254.19	$ 99,997.38
				$ 849,961.78

OTHER ORGANIZED ACTIVITIES

EDUCATION, GENERAL AND DEPARTMENTAL SERVICES

GRADUATE INSTITUTIONS:			
GEORGIA INSTITUTE OF TECHNOLOGY			
Engineering Experiment Station			
Agricultural Research			
Personal Services			
Salaries and Wages		$ 55,745.50	
Employer's Contributions for:			
F.I.C.A.		3,401.66	
Group Insurance		569.76	
Liability Insurance		17.98	$ 59,734.90
Engineering Extension Division			
Advanced Technology Development Center			
Personal Services			
Salaries and Wages	$ 124,579.74		
Employer's Contributions for:			
F.I.C.A.	6,792.48		
Group Insurance	1,160.40		
Liability Insurance	46.69	$ 132,579.31	
Other Costs			
Travel	$ 11,972.58		
Supplies and Materials	3,430.12		
Repairs and Maintenance	65.22		
Rents (Other Than Real Estate)	174.00		

OTHER ORGANIZED ACTIVITIES continued				
EDUCATION, GENERAL AND DEPARTMENTAL SERVICES continued				
GRADUATE INSTITUTIONS: continued				
GEORGIA INSTITUTE OF TECHNOLOGY continued				
Engineering Extension Division continued				
Advanced Technology Development Center continued				
Other Costs continued				
Insurance and Bonding	$ 6.51			
Other Expenditures	1,200.69			
Publications and Printing	6,708.35			
Equipment Purchases	7,253.31			
Computer Charges	49.36			
Telecommunications	2,843.43			
Per Diem, Fees and Contracts				
Per Diem and Fees	18,189.62	$ 51,893.19	$ 184,472.50	$ 244,207.40
MEDICAL COLLEGE OF GEORGIA				
Family Practice Residency Program				
Capitation Contracts for Family Practice Residency				
Other Costs				
Per Diem, Fees and Contracts				
Contracts			$ 957,000.00	
New Program Development Contracts for Family Practice Residency				
Other Costs				
Per Diem, Fees and Contracts				
Contracts			309,869.56	
Residency Capitation Grants				
Other Costs				
Per Diem, Fees and Contracts				
Contracts			1,275,000.00	
Student Preceptorships				
Personal Services				
Salaries and Wages		$ 1,500.00		
Other Costs				
Tuition and Scholarships				
Scholarships, Fellowships, Prizes, Awards and Other	$ 65,500.00			
Per Diem, Fees and Contracts				
Per Diem and Fees	58,000.00	123,500.00	125,000.00	2,666,869.56
UNIVERSITY OF GEORGIA				
Veterinary Medicine Experiment Station				
Livestock Disease Research				
Other Costs				
Motor Vehicle Expenses			$ 247.37	
Supplies and Materials			34,508.65	
Other Expenditures			348.23	
Publications and Printing			279.07	
Equipment Purchases			34,882.74	70,266.06
				$ 2,981,343.02
UNEXPENDED PLANT FUND				
GRADUATE INSTITUTIONS:				
MEDICAL COLLEGE OF GEORGIA				
Capital Outlay - Eugene Talmadge Memorial				
Hospital Renovations				
Other Costs				
Supplies and Materials			$ 1,263.10	
Publications and Printing			370.00	
Per Diem, Fees and Contracts				
Per Diem and Fees		$ 108,820.00		
Contracts		2,166,760.00	2,275,580.00	$ 2,277,213.10
				$ 6,108,517.90

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS

GEORGIA INSTITUTE OF TECHNOLOGY

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia Institute of Technology provided for expenditures totaling $70,612,383.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 30,982,500.00	$ 30,982,500.00	$ .00
Other Revenues Retained	39,629,883.00	36,807,268.87	(-) 2,822,614.13
	$ 70,612,383.00	$ 67,789,768.87	$(-) 2,822,614.13
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 39,473,753.00	$ 39,941,418.29	$ 467,665.29
Sponsored Operations	9,535,746.00	9,229,801.87	(-) 305,944.13
Operating Expenses			
Education, General and Departmental Services	14,690,630.00	12,140,139.73	(-) 2,550,490.27
Sponsored Operations	6,912,254.00	6,545,030.22	(-) 367,223.78
	$ 70,612,383.00	$ 67,856,390.11	$(-) 2,755,992.89
Excess of Funds Available over Expenditures		$(-) 66,621.24	$(-) 66,621.24

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $467,665.29. Actual funds available were $2,822,614.13 less than anticipated and actual expenditures were $2,755,992.89 less than approved budget provisions which resulted in expenditures exceeding funds available by $66,621.24.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

GEORGIA INSTITUTE OF TECHNOLOGY continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES

ENGINEERING EXPERIMENT STATION

The total approved budget for the Engineering Experiment Station operations of Georgia Institute of Technology provided for expenditures totaling $46,306,954.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 4,181,448.00	$ 4,181,448.00	$ .00
Other Revenues Retained	42,125,506.00	32,515,023.39	(-) 9,610,482.61
	$ 46,306,954.00	$ 36,696,471.39	$ (-) 9,610,482.61
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 8,251,755.00	$ 8,411,663.39	$ 159,908.39
Sponsored Operations	17,702,237.00	15,625,655.27	(-) 2,076,581.73
Operating Expenses			
Education, General and Departmental Services	5,769,781.00	5,238,965.92	(-) 530,815.08
Sponsored Operations	14,523,181.00	7,375,138.57	(-) 7,148,042.43
Agricultural Research	60,000.00	59,734.90	(-) 265.10
	$ 46,306,954.00	$ 36,711,158.05	$ (-) 9,595,795.95
Excess of Funds Available over Expenditures		$ (-) 14,686.66	$ (-) 14,686.66

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $159,908.39. Actual funds available were $9,610,482.61 less than anticipated and actual expenditures were $9,595,795.95 less than approved budget provisions which resulted in expenditures exceeding funds available by $14,686.66.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

GEORGIA INSTITUTE OF TECHNOLOGY continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

ENGINEERING EXTENSION DIVISION

The total approved budget for the Engineering Extension Division operations of Georgia Institute of Technology provided for expenditures totaling $2,003,561.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 674,180.00	$ 674,180.00	$ .00
Other Revenues Retained	1,329,381.00	1,032,014.86	(-) 297,366.14
	$ 2,003,561.00	$ 1,706,194.86	$(-) 297,366.14
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 1,097,402.00	$ 990,378.34	$(-) 107,023.66
Sponsored Operations	4,480.00	4,480.00	.00
Operating Expenses			
Education, General and Departmental Services	707,159.00	521,317.16	(-) 185,841.84
Sponsored Operations	4,520.00	4,497.02	(-) 22.98
Advanced Technology Development Center	190,000.00	184,472.50	(-) 5,527.50
	$ 2,003,561.00	$ 1,705,145.02	$(-) 298,415.98
Excess of Funds Available over Expenditures		$ 1,049.84	$ 1,049.84

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia Institute of Technology - Regular provided for expenditures totaling $13,704,138.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 9,010,389.00	$ 9,010,389.00	$ .00
Other Revenues Retained	4,693,749.00	3,253,784.48	(-) 1,439,964.52
	$ 13,704,138.00	$ 12,264,173.48	$(-) 1,439,964.52
EXPENDITURES			
Capital Outlay	$ 13,704,138.00	$ 12,259,276.87	$(-) 1,444,861.13
Excess of Funds Available over Expenditures		$ 4,896.61	$ 4,896.61

GRADUATE INSTITUTIONS continued

GEORGIA STATE UNIVERSITY

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia State University provided for expenditures totaling $67,863,679.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 44,055,486.00	$ 44,055,486.00	$ .00
Other Revenues Retained	23,778,193.00	20,740,039.39	(-) 3,038,153.61
	$ 67,833,679.00	$ 64,795,525.39	$(-) 3,038,153.61
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	30,000.00	30,000.00	.00
	$ 67,863,679.00	$ 64,825,525.39	$(-) 3,038,153.61
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 48,099,144.00	$ 47,312,525.12	$(-) 786,618.88
Sponsored Operations	4,197,000.00	3,832,295.52	(-) 364,704.48
Operating Expenses			
Education, General and Departmental Services	12,192,535.00	11,196,587.37	(-) 995,947.63
Sponsored Operations	3,375,000.00	2,415,986.37	(-) 959,013.63
	$ 67,863,679.00	$ 64,757,394.38	$(-) 3,106,284.62
Excess of Funds Available over Expenditures		$ 68,131.01	$ 68,131.01

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia State University provided for expenditures totaling $340,623.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 298,330.00	$ 298,330.00	$ .00
Other Revenues Retained	42,293.00	37,219.37	(-) 5,073.63
	$ 340,623.00	$ 335,549.37	$(-) 5,073.63
EXPENDITURES			
Capital Outlay	$ 340,623.00	$ 335,549.37	$(-) 5,073.63
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of the Medical College of Georgia provided for expenditures totaling $56,924,064.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 32,225,500.00	$ 32,225,500.00	$ .00
Other Revenues Retained	24,698,564.00	20,465,914.88	(-) 4,232,649.12
	$ 56,924,064.00	$ 52,691,414.88	$(-) 4,232,649.12
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 30,729,881.00	$ 30,678,786.82	$(-) 51,094.18
Sponsored Operations	11,184,140.00	10,653,779.10	(-) 530,360.90
Operating Expenses			
Education, General and Departmental Services	7,884,281.00	6,878,113.16	(-) 1,006,167.84
Sponsored Operations	6,375,762.00	3,792,742.62	(-) 2,583,019.38
Satellite Medical Facility Program	500,000.00	499,999.29	(-) .71
Special Desegregation Programs	250,000.00	249,965.11	(-) 34.89
	$ 56,924,064.00	$ 52,753,386.10	$(-) 4,170,677.90
Excess of Funds Available over Expenditures		$(-) 61,971.22	$(-) 61,971.22

OTHER ORGANIZED ACTIVITIES

EUGENE TALMADGE MEMORIAL HOSPITAL

The total approved budget for the Eugene Talmadge Memorial Hospital operations of the Medical College of Georgia provided for expenditures totaling $58,338,680.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 20,867,828.00	$ 20,867,828.00	$ .00
Other Revenues Retained	37,470,852.00	37,070,560.44	(-) 400,291.56
	$ 58,338,680.00	$ 57,938,388.44	$(-) 400,291.56
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 33,490,085.00	$ 32,966,444.29	$(-) 523,640.71
Sponsored Operations	2,107,666.00	1,889,625.55	(-) 218,040.45
Operating Expenses			
Education, General and Departmental Services	22,169,144.00	19,603,585.38	(-) 2,565,558.62
Sponsored Operations	571,785.00	679,990.72	108,205.72
	$ 58,338,680.00	$ 55,139,645.94	$(-) 3,199,034.06
Excess of Funds Available over Expenditures		$ 2,798,742.50	$ 2,798,742.50

The above comparison indicates that Operating Expenses of Sponsored Operations were overspent by $108,205.72. Actual funds available were $400,291.56 less than anticipated and actual expenditures were $3,199,034.06 less than approved budget provisions which resulted in funds available exceeding expenditures by $2,798,742.50.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

FAMILY PRACTICE RESIDENCY PROGRAM

The total approved budget for the Family Practice Residency Program operations of the Medical College of Georgia provided for expenditures totaling $2,870,779.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,870,779.00	$ 2,870,779.00	$ .00
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 91,079.00	$ 82,194.56	$(-) 8,884.44
Operating Expenses			
Education, General and Departmental Services	85,700.00	90,745.51	5,045.51
Capitation Contracts for Family Practice Residency	984,000.00	957,000.00	(-) 27,000.00
New Program Development Contracts for Family Practice Residency	300,000.00	309,869.56	9,869.56
Residency Capitation Grants	1,275,000.00	1,275,000.00	.00
Student Preceptorships	135,000.00	125,000.00	(-) 10,000.00
	$ 2,870,779.00	$ 2,839,809.63	$(-) 30,969.37
Excess of Funds Available over Expenditures		$ 30,969.37	$ 30,969.37

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $5,045.51.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

The above comparison indicates that New Program Development Contracts for Family Practice Residency was overspent in the amount of $9,869.56. This overexpenditure is in violation of Section 58 of the Supplemental Appropriations Act of 1980-1981 as approved March 10, 1981.

GEORGIA RADIATION THERAPY CENTER

The total approved budget for the Georgia Radiation Therapy Center operations of the Medical College of Georgia provided for expenditures totaling $238,659.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 198,659.00	$ 198,659.00	$ .00
Other Revenues Retained	40,000.00	.00	(-) 40,000.00
	$ 238,659.00	$ 198,659.00	$(-) 40,000.00
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 58,234.00	$ 50,400.65	$(-) 7,833.35
Operating Expenses			
Education, General and Departmental Services	180,425.00	109,098.56	(-) 71,326.44
	$ 238,659.00	$ 159,499.21	$(-) 79,159.79
Excess of Funds Available over Expenditures		$ 39,159.79	$ 39,159.79

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND

REGULAR

The total approved budget for the Unexpended Plant Fund of the Medical College of Georgia - Regular provided for expenditures totaling $882,800.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 250,000.00	$ 250,000.00	$ .00
Other Revenues Retained	632,800.00	592,800.00	(-) 40,000.00
	$ 882,800.00	$ 842,800.00	$ (-) 40,000.00
EXPENDITURES			
Capital Outlay	$ 882,800.00	$ 868,191.38	$ (-) 14,608.62
Excess of Funds Available over Expenditures		$ (-) 25,391.38	$ (-) 25,391.38

EUGENE TALMADGE MEMORIAL HOSPITAL

The total approved budget for the Unexpended Plant Fund of the Medical College of Georgia - Eugene Talmadge Memorial Hospital provided for expenditures totaling $2,300,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,300,000.00	$ 2,300,000.00	$ .00
EXPENDITURES			
Capital Outlay - Eugene Talmadge Memorial Hospital Renovations	$ 2,300,000.00	$ 2,277,213.10	$ (-) 22,786.90
Excess of Funds Available over Expenditures		$ 22,786.90	$ 22,786.90

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of the University of Georgia provided for expenditures totaling $145,588,133.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 84,492,267.00	$ 84,492,267.00	$ .00
Other Revenues Retained	61,095,866.00	59,573,534.52	(-) 1,522,331.48
	$ 145,588,133.00	$ 144,065,801.52	$(-) 1,522,331.48
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 91,062,775.00	$ 90,930,772.13	$(-) 132,002.87
Sponsored Operations	17,623,574.00	16,013,508.53	(-) 1,610,065.47
Operating Expenses			
Education, General and Departmental Services	23,863,605.00	24,213,067.69	349,462.69
Sponsored Operations	12,938,179.00	12,823,456.53	(-) 114,722.47
Office of Minority Business Enterprise	100,000.00	99,997.38	(-) 2.62
	$ 145,588,133.00	$ 144,080,802.26	$(-) 1,507,330.74
Excess of Funds Available over Expenditures		$(-) 15,000.74	$(-) 15,000.74

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $349,462.69. Actual funds available were $1,522,331.48 less than anticipated and actual expenditures were $1,507,330.74 less than approved budget provisions which resulted in expenditures exceeding funds available by $15,000.74.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

OTHER ORGANIZED ACTIVITIES

AGRICULTURAL EXPERIMENT STATIONS

The total approved budget for the Agricultural Experiment Stations operations of the University of Georgia provided for expenditures totaling $26,620,280.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 15,678,750.00	$ 15,678,750.00	$ .00
Other Revenues Retained	10,941,530.00	10,221,597.63	(-) 719,932.37
	$ 26,620,280.00	$ 25,900,347.63	$(-) 719,932.37
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 14,814,078.00	$ 14,725,082.32	$(-) 88,995.68
Sponsored Operations	3,213,600.00	3,182,301.42	(-) 31,298.58
Operating Expenses			
Education, General and Departmental Services	6,556,202.00	6,394,928.05	(-) 161,273.95
Sponsored Operations	2,036,400.00	1,597,205.89	(-) 439,194.11
	$ 26,620,280.00	$ 25,899,517.68	$(-) 720,762.32
Excess of Funds Available over Expenditures		$ 829.95	$ 829.95

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

COOPERATIVE EXTENSION SERVICE

The total approved budget for the Cooperative Extension Service operations of the University of Georgia provided for expenditures totaling $26,844,988.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 15,349,755.00	$ 15,349,755.00	$ .00
Other Revenues Retained	11,495,233.00	10,031,668.99	(-) 1,463,564.01
	$ 26,844,988.00	$ 25,381,423.99	$(-) 1,463,564.01
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 17,504,305.00	$ 17,352,327.04	$(-) 151,977.96
Sponsored Operations	4,501,988.00	3,838,954.56	(-) 663,033.44
Operating Expenses			
Education, General and Departmental Services	2,773,415.00	2,775,041.58	1,626.58
Sponsored Operations	2,065,280.00	1,413,583.01	(-) 651,696.99
	$ 26,844,988.00	$ 25,379,906.19	$(-) 1,465,081.81
Excess of Funds Available over Expenditures		$ 1,517.80	$ 1,517.80

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $1,626.58. Actual funds available were $1,463,564.01 less than anticipated and actual expenditures were $1,465,081.81 less than approved budget provisions which resulted in funds available exceeding expenditures by $1,517.80.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

MARINE INSTITUTE

The total approved budget for the Marine Institute operations of the University of Georgia provided for expenditures totaling $924,682.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 507,648.00	$ 507,648.00	$ .00
Other Revenues Retained	417,034.00	285,641.77	(-) 131,392.23
	$ 924,682.00	$ 793,289.77	$ (-) 131,392.23
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 301,348.00	$ 300,344.64	$ (-) 1,003.36
Sponsored Operations	220,265.00	147,482.52	(-) 72,782.48
Operating Expenses			
Education, General and Departmental Services	216,300.00	262,208.27	45,908.27
Sponsored Operations	186,769.00	83,095.57	(-) 103,673.43
	$ 924,682.00	$ 793,131.00	$ (-) 131,551.00
Excess of Funds Available over Expenditures		$ 158.77	$ 158.77

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $45,908.27. Actual funds available were $131,392.23 less than anticipated and actual expenditures were $131,551.00 less than approved budget provisions which resulted in funds available exceeding expenditures by $158.77.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

MARINE RESOURCES EXTENSION CENTER

The total approved budget for the Marine Resources Extension Center operations of the University of Georgia provided for expenditures totaling $744,435.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 619,688.00	$ 619,688.00	$ .00
Other Revenues Retained	124,747.00	111,776.77	(-) 12,970.23
	$ 744,435.00	$ 731,464.77	$ (-) 12,970.23
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 488,038.00	$ 484,625.60	$ (-) 3,412.40
Operating Expenses			
Education, General and Departmental Services	245,838.00	247,043.01	1,205.01
Sponsored Operations	10,559.00	.00	(-) 10,559.00
	$ 744,435.00	$ 731,668.61	$ (-) 12,766.39
Excess of Funds Available over Expenditures		$ (-) 203.84	$ (-) 203.84

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $1,205.01. Actual funds available were $12,970.23 less than anticipated and actual expenditures were $12,766.39 less than approved budget provisions which resulted in expenditures exceeding funds available by $203.84.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

VETERINARY MEDICINE EXPERIMENT STATION

The total approved budget for the Veterinary Medicine Experiment Station of the University of Georgia provided for expenditures totaling $1,373,704.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,373,080.00	$ 1,373,080.00	$ .00
Other Revenues Retained	624.00	652.46	28.46
	$ 1,373,704.00	$ 1,373,732.46	$ 28.46
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 969,380.00	$ 963,569.42	$(-) 5,810.58
Operating Expenses			
Education, General and Departmental Services	334,324.00	339,402.11	5,078.11
Livestock Disease Research	70,000.00	70,266.06	266.06
	$ 1,373,704.00	$ 1,373,237.59	$(-) 466.41
Excess of Funds Available over Expenditures		$ 494.87	$ 494.87

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $5,078.11.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

The above comparison indicates that Livestock Disease Research was overspent in the amount of $266.06. This over-expenditure is in violation of Section 58 of the Supplemental Appropriations Act of 1980-1981 as approved March 10, 1981.

UNEXPENDED PLANT FUND

REGULAR

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Regular provided for expenditures totaling $4,514,562.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 433,575.00	$ 432,725.00	$(-) 850.00
Other Revenues Retained	4,080,987.00	2,492,741.97	(-) 1,588,245.03
	$ 4,514,562.00	$ 2,925,466.97	$(-) 1,589,095.03
EXPENDITURES			
Capital Outlay	$ 4,514,562.00	$ 2,920,190.16	$(-) 1,594,371.84
Excess of Funds Available over Expenditures		$ 5,276.81	$ 5,276.81

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND continued

AGRICULTURAL EXPERIMENT STATIONS

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Agricultural Experiment Stations did not provide for any expenditures from the Unexpended Plant Fund. Therefore, the budget comparison shown below does not provide for anticipated funds available or budgeted expenditures.

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ .00	$ 850.00	$ 850.00
Other Revenues Retained	.00	399,707.70	399,707.70
	$ .00	$ 400,557.70	$ 400,557.70
EXPENDITURES			
Capital Outlay	$ .00	$ 401,196.45	$ 401,196.45
Excess of Funds Available over Expenditures		$(-) 638.75	$(-) 638.75

The above comparison indicates that Capital Outlay was overspent by $401,196.45.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

COOPERATIVE EXTENSION SERVICE

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Cooperative Extension Service provided for expenditures totaling $50,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 50,000.00	$ 50,000.00	$ .00
Other Revenues Retained	.00	16,190.46	16,190.46
	$ 50,000.00	$ 66,190.46	$ 16,190.46
EXPENDITURES			
Capital Outlay	$ 50,000.00	$ 66,190.46	$ 16,190.46
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Capital Outlay was overspent by $16,190.46. Actual funds available were $16,190.46 more than anticipated and actual expenditures were $16,190.46 more than approved budget provisions. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND continued

MARINE RESOURCES EXTENSION CENTER

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Marine Resources Extension Center did not provide for any expenditures from the Unexpended Plant Fund. Therefore, the budget comparison shown below does not provide for anticipated funds available or budgeted expenditures.

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
ther Revenues Retained	$ .00	$ 57,449.33	$ 57,449.33
EXPENDITURES			
Capital Outlay	$ .00	$ 57,449.22	$ 57,449.22
Excess of Funds Available over Expenditures		$ .11	$ .11

The above comparison indicates that Capital Outlay was overspent by $57,449.22.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES

ALBANY STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Albany State College provided for expenditures totaling $8,667,008.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,118,242.00	$ 5,118,242.00	$ .00
Other Revenues Retained	3,548,766.00	3,311,533.54	(-) 237,232.46
	$ 8,667,008.00	$ 8,429,775.54	$(-) 237,232.46
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 5,134,380.00	$ 5,078,712.20	$(-) 55,667.80
Sponsored Operations	1,160,321.00	1,001,723.50	(-) 158,597.50
Operating Expenses			
Education, General and Departmental Services	1,212,276.00	1,294,098.98	81,822.98
Sponsored Operations	1,160,031.00	1,021,315.86	(-) 138,715.14
	$ 8,667,008.00	$ 8,395,850.54	$(-) 271,157.46
Excess of Funds Available over Expenditures		$ 33,925.00	$ 33,925.00

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $81,822.98. Actual funds available were $237,232.46 less than anticipated and actual expenditures were $271,157.46 less than approved budget provisions which resulted in funds available exceeding expenditures by $33,925.00.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Albany State College provided for expenditures totaling $1,401,885.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,401,885.00	$ 1,401,885.00	$ .00
Other Revenues Retained	.00	462.11	462.11
	$ 1,401,885.00	$ 1,402,347.11	$ 462.11
EXPENDITURES			
Capital Outlay	$ 1,401,885.00	$ 1,408,529.46	$ 6,644.46
Excess of Funds Available over Expenditures		$(-) 6,182.35	$(-) 6,182.35

The above comparison indicates that Capital Outlay was overspent by $6,644.46. Actual funds available were $462.11 more than anticipated and actual expenditures were $6,644.46 more than approved budget provisions which resulted in expenditures exceeding funds available by $6,182.35. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

ARMSTRONG STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Armstrong State College provided for expenditures totaling $7,509,330.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,106,374.00	$ 5,106,374.00	$ .00
Other Revenues Retained	2,402,956.00	2,107,548.56	(-) 295,407.44
	$ 7,509,330.00	$ 7,213,922.56	$ (-) 295,407.44
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 5,350,406.00	$ 5,350,287.77	$ (-) 118.23
Sponsored Operations	312,078.00	244,764.58	(-) 67,313.42
Operating Expenses			
Education, General and Departmental Services	1,465,181.00	1,454,135.35	(-) 11,045.65
Sponsored Operations	381,665.00	164,539.99	(-) 217,125.01
	$ 7,509,330.00	$ 7,213,727.69	$ (-) 295,602.31
Excess of Funds Available over Expenditures		$ 194.87	$ 194.87

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Armstrong State College provided for expenditures totaling $108,140.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 102,300.00	$ 102,300.00	$ .00
Other Revenues Retained	5,840.00	32,091.62	26,251.62
	$ 108,140.00	$ 134,391.62	$ 26,251.62
EXPENDITURES			
Capital Outlay	$ 108,140.00	$ 130,780.17	$ 22,640.17
Excess of Funds Available over Expenditures		$ 3,611.45	$ 3,611.45

The above comparison indicates that Capital Outlay was overspent by $22,640.17. Actual funds available were $26,251.62 more than anticipated and actual expenditures were $22,640.17 more than approved budget provisions which resulted in funds available exceeding expenditures by $3,611.45. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

AUGUSTA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Augusta College provided for expenditures totaling $8,563,565.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,718,000.00	$ 5,718,000.00	$ .00
Other Revenues Retained	2,845,565.00	2,804,109.59	(-) 41,455.41
	$ 8,563,565.00	$ 8,522,109.59	$(-) 41,455.41
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 6,634,476.00	$ 6,585,553.46	$(-) 48,922.54
Sponsored Operations	93,539.00	94,014.22	475.22
Operating Expenses			
Education, General and Departmental Services	1,540,675.00	1,591,360.38	50,685.38
Sponsored Operations	294,875.00	247,115.66	(-) 47,759.34
	$ 8,563,565.00	$ 8,518,043.72	$(-) 45,521.28
Excess of Funds Available over Expenditures		$ 4,065.87	$ 4,065.87

The above comparison indicates that Personal Services of Sponsored Operations were overspent by $475.22 and Operating Expenses of Education, General and Departmental Services were overspent by $50,685.38. Actual funds available were $41,455.41 less than anticipated and actual expenditures were $45,521.28 less than approved budget provisions which resulted in funds available exceeding expenditures by $4,065.87.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

AUGUSTA COLLEGE continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Augusta College provided for expenditures totaling $264,400.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 264,400.00	$ 264,400.00	$ .00
Other Revenues Retained	.00	23,163.55	23,163.55
	$ 264,400.00	$ 287,563.55	$ 23,163.55
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	2,885.79	2,885.79
	$ 264,400.00	$ 290,449.34	$ 26,049.34
EXPENDITURES			
Capital Outlay	$ 264,400.00	$ 266,395.44	$ 1,995.44
Excess of Funds Available over Expenditures		$ 24,053.90	$ 24,053.90

The above comparison indicates that Capital Outlay was overspent by $1,995.44. Actual funds available were $26,049.34 more than anticipated and actual expenditures were $1,995.44 more than approved budget provisions which resulted in funds available exceeding expenditures by $24,053.90. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

SENIOR COLLEGES continued

COLUMBUS COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Columbus College provided for expenditures totaling $12,118,427.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 7,895,150.00	$ 7,895,150.00	$ .00
Other Revenues Retained	4,223,277.00	3,982,388.93	(-) 240,888.07
	$ 12,118,427.00	$ 11,877,538.93	$(-) 240,888.07
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 8,934,503.00	$ 8,831,786.56	$(-) 102,716.44
Sponsored Operations	351,369.00	345,093.91	(-) 6,275.09
Operating Expenses			
Education, General and Departmental Services	2,298,029.00	2,270,298.50	(-) 27,730.50
Sponsored Operations	534,526.00	430,250.14	(-) 104,275.86
	$ 12,118,427.00	$ 11,877,429.11	$(-) 240,997.89
Excess of Funds Available over Expenditures		$ 109.82	$ 109.82

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Columbus College provided for expenditures totaling $97,413.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 61,200.00	$ 61,200.00	$ .00
Other Revenues Retained	36,213.00	31,694.16	(-) 4,518.84
	$ 97,413.00	$ 92,894.16	$(-) 4,518.84
EXPENDITURES			
Capital Outlay	$ 97,413.00	$ 92,209.56	$(-) 5,203.44
Excess of Funds Available over Expenditures		$ 684.60	$ 684.60

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

FORT VALLEY STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Fort Valley State College provided for expenditures totaling $12,335,239.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 6,326,605.00	$ 6,326,605.00	$ .00
Other Revenues Retained	6,008,634.00	5,179,584.91	(-) 829,049.09
	$ 12,335,239.00	$ 11,506,189.91	$ (-) 829,049.09
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 5,746,745.00	$ 5,807,533.33	$ 60,788.33
Sponsored Operations	2,593,891.00	2,423,731.95	(-) 170,159.05
Operating Expenses			
Education, General and Departmental Services	1,894,385.00	1,890,415.98	(-) 3,969.02
Sponsored Operations	2,100,218.00	1,403,317.06	(-) 696,900.94
	$ 12,335,239.00	$ 11,524,998.32	$ (-) 810,240.68
Excess of Funds Available over Expenditures		$ (-) 18,808.41	$ (-) 18,808.41

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $60,788.33. Actual funds available were $829,049.09 less than anticipated and actual expenditures were $810,240.68 less than approved budget provisions which resulted in expenditures exceeding funds available by $18,808.41.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Fort Valley State College provided for expenditures totaling $308,642.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 308,642.00	$ 308,642.00	$ .00
Other Revenues Retained	.00	318,123.53	318,123.53
	$ 308,642.00	$ 626,765.53	$ 318,123.53
EXPENDITURES			
Capital Outlay	$ 308,642.00	$ 669,919.94	$ 361,277.94
Excess of Funds Available over Expenditures		$ (-) 43,154.41	$ (-) 43,154.41

The above comparison indicates that Capital Outlay was overspent by $361,277.94. Actual funds available were $318,123.53 more than anticipated and actual expenditures were $361,277.94 more than approved budget provisions which resulted in expenditures exceeding funds available by $43,154.41. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

SENIOR COLLEGES continued

GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia College provided for expenditures totaling $8,543,643.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,731,225.00	$ 5,731,225.00	$ .00
Other Revenues Retained	2,812,418.00	2,632,296.43	(-) 180,121.57
	$ 8,543,643.00	$ 8,363,521.43	$(-) 180,121.57
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 6,212,543.00	$ 6,034,016.22	$(-) 178,526.78
Sponsored Operations	235,384.00	209,392.16	(-) 25,991.84
Operating Expenses			
Education, General and Departmental Services	1,789,972.00	1,801,343.44	11,371.44
Sponsored Operations	305,744.00	308,509.89	2,765.89
	$ 8,543,643.00	$ 8,353,261.71	$(-) 190,381.29
Excess of Funds Available over Expenditures		$ 10,259.72	$ 10,259.72

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $11,371.44 and Operating Expenses of Sponsored Operations were overspent by $2,765.89. Actual funds available were $180,121.57 less than anticipated and actual expenditures were $190,381.29 less than approved budget provisions which resulted in funds available exceeding expenditures by $10,259.72.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia College provided for expenditures totaling $302,687.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 289,890.00	$ 289,890.00	$ .00
Other Revenues Retained	12,797.00	12,822.84	25.84
	$ 302,687.00	$ 302,712.84	$ 25.84
EXPENDITURES			
Capital Outlay	$ 302,687.00	$ 302,390.01	$(-) 296.99
Excess of Funds Available over Expenditures		$ 322.83	$ 322.83

SENIOR COLLEGES continued

GEORGIA SOUTHERN COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia Southern College provided for expenditures totaling $18,509,672.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 11,994,235.00	$ 11,994,235.00	$ .00
Other Revenues Retained	6,515,437.00	6,164,435.15	(-) 351,001.85
	$ 18,509,672.00	$ 18,158,670.15	$(-) 351,001.85
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 13,963,896.00	$ 13,891,830.18	$(-) 72,065.82
Sponsored Operations	825,128.00	631,850.07	(-) 193,277.93
Operating Expenses			
Education, General and Departmental Services	2,865,776.00	2,981,442.44	115,666.44
Sponsored Operations	854,872.00	652,605.45	(-) 202,266.55
	$ 18,509,672.00	$ 18,157,728.14	$(-) 351,943.86
Excess of Funds Available over Expenditures		$ 942.01	$ 942.01

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $115,666.44. Actual funds available were $351,001.85 less than anticipated and actual expenditures were $351,943.86 less than approved budget provisions which resulted in funds available exceeding expenditures by $942.01.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia Southern College provided for expenditures totaling $869,628.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 310,800.00	$ 310,800.00	$ .00
Other Revenues Retained	558,828.00	507,817.59	(-) 51,010.41
	$ 869,628.00	$ 818,617.59	$(-) 51,010.41
EXPENDITURES			
Capital Outlay	$ 869,628.00	$ 838,720.84	$(-) 30,907.16
Excess of Funds Available over Expenditures		$(-) 20,103.25	$(-) 20,103.25

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

GEORGIA SOUTHWESTERN COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia Southwestern College provided for expenditures totaling $7,310,149.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 5,035,000.00	$ 5,035,000.00	$ .00
Other Revenues Retained	2,275,149.00	2,084,820.89	(-) 190,328.11
	$ 7,310,149.00	$ 7,119,820.89	$ (-) 190,328.11
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 5,195,052.00	$ 5,161,947.02	$ (-) 33,104.98
Sponsored Operations	453,376.00	357,783.18	(-) 95,592.82
Operating Expenses			
Education, General and Departmental Services	1,253,849.00	1,252,399.68	(-) 1,449.32
Sponsored Operations	407,872.00	344,344.79	(-) 63,527.21
	$ 7,310,149.00	$ 7,116,474.67	$ (-) 193,674.33
Excess of Funds Available over Expenditures		$ 3,346.22	$ 3,346.22

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia Southwestern College provided for expenditures totaling $116,307.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 94,890.00	$ 94,890.00	$ .00
Other Revenues Retained	21,417.00	24,550.77	3,133.77
	$ 116,307.00	$ 119,440.77	$ 3,133.77
EXPENDITURES			
Capital Outlay	$ 116,307.00	$ 119,440.77	$ 3,133.77
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Capital Outlay was overspent by $3,133.77. Actual funds available were $3,133.77 more than anticipated and actual expenditures were $3,133.77 more than approved budget provisions. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

SENIOR COLLEGES continued

KENNESAW COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Kennesaw College provided for expenditures totaling $7,129,794.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 4,924,100.00	$ 4,924,100.00	$ .00
Other Revenues Retained	2,205,694.00	2,170,425.71	(-) 35,268.29
	$ 7,129,794.00	$ 7,094,525.71	$ (-) 35,268.29
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 5,548,021.00	$ 5,533,284.07	$ (-) 14,736.93
Sponsored Operations	50,764.00	48,914.42	(-) 1,849.58
Operating Expenses			
Education, General and Departmental Services	1,449,690.00	1,429,542.61	(-) 20,147.39
Sponsored Operations	81,319.00	54,284.24	(-) 27,034.76
	$ 7,129,794.00	$ 7,066,025.34	$ (-) 63,768.66
Excess of Funds Available over Expenditures		$ 28,500.37	$ 28,500.37

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Kennesaw College provided for expenditures totaling $45,670.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Other Revenues Retained	$ 45,670.00	$ 13,956.71	$ (-) 31,713.29
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	21,170.42	21,170.42
	$ 45,670.00	$ 35,127.13	$ (-) 10,542.87
EXPENDITURES			
Capital Outlay	$ 45,670.00	$ 17,802.00	$ (-) 27,868.00
Excess of Funds Available over Expenditures		$ 17,325.13	$ 17,325.13

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

NORTH GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of North Georgia College provided for expenditures totaling $6,356,652.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 4,060,154.00	$ 4,060,154.00	$ .00
Other Revenues Retained	2,296,498.00	1,827,278.91	(-) 469,219.09
	$ 6,356,652.00	$ 5,887,432.91	$(-) 469,219.09
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 3,971,292.00	$ 3,939,624.38	$(-) 31,667.62
Sponsored Operations	535,219.00	285,753.02	(-) 249,465.98
Operating Expenses			
Education, General and Departmental Services	1,374,813.00	1,390,473.98	15,660.98
Sponsored Operations	475,328.00	268,195.35	(-) 207,132.65
	$ 6,356,652.00	$ 5,884,046.73	$(-) 472,605.27
Excess of Funds Available over Expenditures		$ 3,386.18	$ 3,386.18

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $15,660.98. Actual funds available were $469,219.09 less than anticipated and actual expenditures were $472,605.27 less than approved budget provisions which resulted in funds available exceeding expenditures by $3,386.18.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of North Georgia College provided for expenditures totaling $608,416.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 152,986.00	$ 152,986.00	$ .00
Other Revenues Retained	455,430.00	412,125.50	(-) 43,304.50
	$ 608,416.00	$ 565,111.50	$(-) 43,304.50
EXPENDITURES			
Capital Outlay	$ 608,416.00	$ 564,602.61	$(-) 43,813.39
Excess of Funds Available over Expenditures		$ 508.89	$ 508.89

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

SAVANNAH STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Savannah State College provided for expenditures totaling $9,937,537.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 6,213,776.00	$ 6,213,776.00	$ .00
Other Revenues Retained	3,723,761.00	3,323,839.24	(-) 399,921.76
	$ 9,937,537.00	$ 9,537,615.24	$(-) 399,921.76
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 6,224,768.00	$ 5,952,377.20	$(-) 272,390.80
Sponsored Operations	797,152.00	784,465.08	(-) 12,686.92
Operating Expenses			
Education, General and Departmental Services	1,983,961.00	1,903,712.02	(-) 80,248.98
Sponsored Operations	931,656.00	850,570.91	(-) 81,085.09
	$ 9,937,537.00	$ 9,491,125.21	$(-) 446,411.79
Excess of Funds Available over Expenditures		$ 46,490.03	$ 46,490.03

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Savannah State College provided for expenditures totaling $940,420.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 935,120.00	$ 935,120.00	$ .00
Other Revenues Retained	5,300.00	4,151.95	(-) 1,148.05
	$ 940,420.00	$ 939,271.95	$(-) 1,148.05
EXPENDITURES			
Capital Outlay	$ 940,420.00	$ 939,742.40	$(-) 677.60
Excess of Funds Available over Expenditures		$(-) 470.45	$(-) 470.45

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

SOUTHERN TECHNICAL INSTITUTE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Southern Technical Institute provided for expenditures totaling $5,970,918.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,914,500.00	$ 3,914,500.00	$ .00
Other Revenues Retained	2,056,418.00	1,919,061.98	(-) 137,356.02
	$ 5,970,918.00	$ 5,833,561.98	$(-) 137,356.02
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	7,796.01	7,796.01
	$ 5,970,918.00	$ 5,841,357.99	$(-) 129,560.01
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 4,486,071.00	$ 4,438,803.21	$(-) 47,267.79
Sponsored Operations	160,000.00	102,645.17	(-) 57,354.83
Operating Expenses			
Education, General and Departmental Services	1,221,847.00	1,197,652.31	(-) 24,194.69
Sponsored Operations	103,000.00	101,684.93	(-) 1,315.07
	$ 5,970,918.00	$ 5,840,785.62	$(-) 130,132.38
Excess of Funds Available over Expenditures		$ 572.37	$ 572.37

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Southern Technical Institute provided for expenditures totaling $200,054.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,100.00	$ 3,100.00	$ .00
Other Revenues Retained	196,954.00	162,459.84	(-) 34,494.16
	$ 200,054.00	$ 165,559.84	$(-) 34,494.16
EXPENDITURES			
Capital Outlay	$ 200,054.00	$ 165,553.34	$(-) 34,500.66
Excess of Funds Available over Expenditures		$ 6.50	$ 6.50

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

VALDOSTA STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Valdosta State College provided for expenditures totaling $12,671,246.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 8,082,300.00	$ 8,082,300.00	$ .00
Other Revenues Retained	4,588,946.00	4,313,268.73	(-) 275,677.27
	$ 12,671,246.00	$ 12,395,568.73	$ (-) 275,677.27
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 8,935,957.00	$ 8,816,889.53	$ (-) 119,067.47
Sponsored Operations	319,268.00	259,778.09	(-) 59,489.91
Operating Expenses			
Education, General and Departmental Services	2,600,030.00	2,629,558.18	29,528.18
Sponsored Operations	815,991.00	675,930.01	(-) 140,060.99
	$ 12,671,246.00	$ 12,382,155.81	$ (-) 289,090.19
Excess of Funds Available over Expenditures		$ 13,412.92	$ 13,412.92

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $29,528.18. Actual funds available were $275,677.27 less than anticipated and actual expenditures were $289,090.19 less than approved budget provisions which resulted in funds available exceeding expenditures by $13,412.92.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Valdosta State College provided for expenditures totaling $435,805.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 183,000.00	$ 183,000.00	$ .00
Other Revenues Retained	252,805.00	232,960.60	(-) 19,844.40
	$ 435,805.00	$ 415,960.60	$ (-) 19,844.40
EXPENDITURES			
Capital Outlay	$ 435,805.00	$ 415,464.96	$ (-) 20,340.04
Excess of Funds Available over Expenditures		$ 495.64	$ 495.64

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

WEST GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of West Georgia College provided for expenditures totaling $14,949,217.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 10,508,260.00	$ 10,508,260.00	$ .00
Other Revenues Retained	4,440,957.00	3,804,481.29	(-) 636,475.71
	$ 14,949,217.00	$ 14,312,741.29	$(-) 636,475.71
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 11,072,101.00	$ 11,068,970.33	$(-) 3,130.67
Sponsored Operations	531,000.00	221,233.56	(-) 309,766.44
Operating Expenses			
Education, General and Departmental Services	2,556,116.00	2,540,410.11	(-) 15,705.89
Sponsored Operations	790,000.00	454,752.26	(-) 335,247.74
	$ 14,949,217.00	$ 14,285,366.26	$(-) 663,850.74
Excess of Funds Available over Expenditures		$ 27,375.03	$ 27,375.03

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of West Georgia College provided for expenditures totaling $441,050.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 11,700.00	$ 11,700.00	$ .00
Other Revenues Retained	429,350.00	389,187.26	(-) 40,162.74
	$ 441,050.00	$ 400,887.26	$(-) 40,162.74
EXPENDITURES			
Capital Outlay	$ 441,050.00	$ 400,887.26	$(-) 40,162.74
Excess of Funds Available over Expenditures		$ .00	$ .00

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES

ABRAHAM BALDWIN AGRICULTURAL COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Abraham Baldwin Agricultural College provided for expenditures totaling $6,236,973.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,747,750.00	$ 3,747,750.00	$ .00
Other Revenues Retained	2,489,223.00	2,435,908.74	(-) 53,314.26
	$ 6,236,973.00	$ 6,183,658.74	$ (-) 53,314.26
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 4,049,383.00	$ 4,007,585.52	$ (-) 41,797.48
Sponsored Operations	483,678.00	483,690.86	12.86
Operating Expenses			
Education, General and Departmental Services	1,133,746.00	1,143,833.15	10,087.15
Sponsored Operations	570,166.00	548,220.62	(-) 21,945.38
	$ 6,236,973.00	$ 6,183,330.15	$ (-) 53,642.85
Excess of Funds Available over Expenditures		$ 328.59	$ 328.59

The above comparison indicates that Personal Services of Sponsored Operations were overspent by $12.86 and Operating Expenses of Education, General and Departmental Services were overspent by $10,087.15. Actual funds available were $53,314.26 less than anticipated and actual expenditures were $53,642.85 less than approved budget provisions which resulted in funds available exceeding expenditures by $328.59.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Abraham Baldwin Agricultural College provided for expenditures totaling $175,282.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 109,950.00	$ 109,950.00	$ .00
Other Revenues Retained	65,332.00	63,935.91	(-) 1,396.09
	$ 175,282.00	$ 173,885.91	$ (-) 1,396.09
EXPENDITURES			
Capital Outlay	$ 175,282.00	$ 173,781.24	$ (-) 1,500.76
Excess of Funds Available over Expenditures		$ 104.67	$ 104.67

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

ALBANY JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Albany Junior College provided for expenditures totaling $4,127,325.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,747,197.00	$ 2,747,197.00	$ .00
Other Revenues Retained	1,380,128.00	1,304,030.64	(-) 76,097.36
	$ 4,127,325.00	$ 4,051,227.64	$(-) 76,097.36
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 2,979,128.00	$ 2,972,335.45	$(-) 6,792.55
Sponsored Operations	208,641.00	175,790.17	(-) 32,850.83
Operating Expenses			
Education, General and Departmental Services	678,800.00	665,801.55	(-) 12,998.45
Sponsored Operations	260,756.00	234,776.26	(-) 25,979.74
	$ 4,127,325.00	$ 4,048,703.43	$(-) 78,621.57
Excess of Funds Available over Expenditures		$ 2,524.21	$ 2,524.21

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Albany Junior College provided for expenditures totaling $16,060.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 15,000.00	$ 15,000.00	$ .00
Other Revenues Retained	1,060.00	1,049.05	(-) 10.95
	$ 16,060.00	$ 16,049.05	$(-) 10.95
EXPENDITURES			
Capital Outlay	$ 16,060.00	$ 15,905.54	$(-) 154.46
Excess of Funds Available over Expenditures		$ 143.51	$ 143.51

JUNIOR COLLEGES continued

ATLANTA JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Atlanta Junior College provided for expenditures totaling $4,061,906.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,154,900.00	$ 2,154,900.00	$ .00
Other Revenues Retained	1,907,006.00	1,737,211.51	(-) 169,794.49
	$ 4,061,906.00	$ 3,892,111.51	$(-) 169,794.49
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 2,248,475.00	$ 2,143,470.17	$(-) 105,004.83
Sponsored Operations	470,057.00	457,147.10	(-) 12,909.90
Operating Expenses			
Education, General and Departmental Services	786,875.00	800,482.77	13,607.77
Sponsored Operations	556,499.00	489,406.27	(-) 67,092.73
	$ 4,061,906.00	$ 3,890,506.31	$(-) 171,399.69
Excess of Funds Available over Expenditures		$ 1,605.20	$ 1,605.20

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $13,607.77. Actual funds available were $169,794.49 less than anticipated and actual expenditures were $171,399.69 less than approved budget provisions which resulted in funds available exceeding expenditures by $1,605.20.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Atlanta Junior College provided for expenditures totaling $62,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 62,000.00	$ 62,000.00	$ .00
EXPENDITURES			
Capital Outlay	$ 62,000.00	$ 62,000.00	$ .00
Excess of Funds Available over Expenditures		$ .00	$ .00

JUNIOR COLLEGES continued

BAINBRIDGE JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Bainbridge Junior College provided for expenditures totaling $2,019,438.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments State Funds	$ 1,420,500.00	$ 1,420,500.00	$ .00
Other Revenues Retained	598,938.00	469,486.60	(-) 129,451.40
	$ 2,019,438.00	$ 1,889,986.60	$(-) 129,451.40
EXPENDITURES			
Personal Services Education, General and Departmental Services	$ 1,327,200.00	$ 1,252,732.69	$(-) 74,467.31
Sponsored Operations	150,279.00	144,993.00	(-) 5,286.00
Operating Expenses Education, General and Departmental Services	395,820.00	390,776.41	(-) 5,043.59
Sponsored Operations	146,139.00	99,231.96	(-) 46,907.04
	$ 2,019,438.00	$ 1,887,734.06	$(-) 131,703.94
Excess of Funds Available over Expenditures		$ 2,252.54	$ 2,252.54

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

BRUNSWICK JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Brunswick Junior College provided for expenditures totaling $3,192,155.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,067,432.00	$ 2,067,432.00	$ .00
Other Revenues Retained	1,124,723.00	1,086,410.30	(-) 38,312.70
	$ 3,192,155.00	$ 3,153,842.30	$(-) 38,312.70
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 2,086,600.00	$ 2,070,976.31	$(-) 15,623.69
Sponsored Operations	334,084.00	300,603.01	(-) 33,480.99
Operating Expenses			
Education, General and Departmental Services	561,770.00	561,541.03	(-) 228.97
Sponsored Operations	209,701.00	217,062.08	7,361.08
	$ 3,192,155.00	$ 3,150,182.43	$(-) 41,972.57
Excess of Funds Available over Expenditures		$ 3,659.87	$ 3,659.87

The above comparison indicates that Operating Expenses of Sponsored Operations were overspent by $7,361.08. Actual funds available were $38,312.70 less than anticipated and actual expenditures were $41,972.57 less than approved budget provisions which resulted in funds available exceeding expenditures by $3,659.87.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Brunswick Junior College provided for expenditures totaling $73,439.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 8,320.00	$ 8,320.00	$ .00
Other Revenues Retained	65,119.00	58,550.79	(-) 6,568.21
	$ 73,439.00	$ 66,870.79	$(-) 6,568.21
EXPENDITURES			
Capital Outlay	$ 73,439.00	$ 66,869.85	$(-) 6,569.15
Excess of Funds Available over Expenditures		$ .94	$ .94

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

CLAYTON JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Clayton Junior College provided for expenditures totaling $4,609,310.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 3,033,660.00	$ 3,033,660.00	$ .00
Other Revenues Retained	1,575,650.00	1,353,597.89	(-) 222,052.11
	$ 4,609,310.00	$ 4,387,257.89	$(-) 222,052.11
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 3,455,598.00	$ 3,412,626.67	$(-) 42,971.33
Sponsored Operations	62,117.00	57,378.44	(-) 4,738.56
Operating Expenses			
Education, General and Departmental Services	791,712.00	790,296.33	(-) 1,415.67
Sponsored Operations	299,883.00	125,572.79	(-) 174,310.21
	$ 4,609,310.00	$ 4,385,874.23	$(-) 223,435.77
Excess of Funds Available over Expenditures		$ 1,383.66	$ 1,383.66

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Clayton Junior College provided for expenditures totaling $28,880.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 12,830.00	$ 12,830.00	$ .00
Other Revenues Retained	16,050.00	16,131.70	81.70
	$ 28,880.00	$ 28,961.70	$ 81.70
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	1,250.01	1,250.01
	$ 28,880.00	$ 30,211.71	$ 1,331.71
EXPENDITURES			
Capital Outlay	$ 28,880.00	$ 28,843.70	$(-) 36.30
Excess of Funds Available over Expenditures		$ 1,368.01	$ 1,368.01

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

DALTON JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Dalton Junior College provided for expenditures totaling $3,369,459.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,314,000.00	$ 2,314,000.00	$ .00
Other Revenues Retained	1,055,459.00	1,051,785.84	(-) 3,673.16
	$ 3,369,459.00	$ 3,365,785.84	$ (-) 3,673.16
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 2,143,818.00	$ 2,066,605.18	$ (-) 77,212.82
Sponsored Operations	313,227.00	295,031.89	(-) 18,195.11
Operating Expenses			
Education, General and Departmental Services	800,782.00	849,088.18	48,306.18
Sponsored Operations	111,632.00	115,696.23	4,064.23
	$ 3,369,459.00	$ 3,326,421.48	$ (-) 43,037.52
Excess of Funds Available over Expenditures		$ 39,364.36	$ 39,364.36

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $48,306.18 and Operating Expenses of Sponsored Operations were overspent by $4,064.23. Actual funds available were $3,673.16 less than anticipated and actual expenditures were $43,037.52 less than approved budget provisions which resulted in funds available exceeding expenditures by $39,364.36.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

EMANUEL COUNTY JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Emanuel County Junior College provided for expenditures totaling $1,247,857.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,043,175.00	$ 1,043,175.00	$ .00
Other Revenues Retained	204,682.00	170,968.24	(-) 33,713.76
	$ 1,247,857.00	$ 1,214,143.24	$(-) 33,713.76
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 891,825.00	$ 863,157.24	$(-) 28,667.76
Sponsored Operations	2,000.00	.00	(-) 2,000.00
Operating Expenses			
Education, General and Departmental Services	336,032.00	340,689.34	4,657.34
Sponsored Operations	18,000.00	10,268.41	(-) 7,731.59
	$ 1,247,857.00	$ 1,214,114.99	$(-) 33,742.01
Excess of Funds Available over Expenditures		$ 28.25	$ 28.25

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $4,657.34. Actual funds available were $33,713.76 less than anticipated and actual expenditures were $33,742.01 less than approved budget provisions which resulted in funds available exceeding expenditures by $28.25.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Emanuel County Junior College provided for expenditures totaling $73,215.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 8,500.00	$ 8,500.00	$ .00
Other Revenues Retained	64,715.00	9,387.68	(-) 55,327.32
	$ 73,215.00	$ 17,887.68	$(-) 55,327.32
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	58,715.48	58,715.48
	$ 73,215.00	$ 76,603.16	$ 3,388.16
EXPENDITURES			
Capital Outlay	$ 73,215.00	$ 10,779.82	$(-) 62,435.18
Excess of Funds Available over Expenditures		$ 65,823.34	$ 65,823.34

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

FLOYD JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Floyd Junior College provided for expenditures totaling $3,219,456.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,185,650.00	$ 2,185,650.00	$ .00
Other Revenues Retained	1,033,806.00	1,016,364.20	(-) 17,441.80
	$ 3,219,456.00	$ 3,202,014.20	$(-) 17,441.80
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 2,159,143.00	$ 2,155,684.97	$(-) 3,458.03
Sponsored Operations	292,210.00	281,149.08	(-) 11,060.92
Operating Expenses			
Education, General and Departmental Services	555,707.00	577,107.83	21,400.83
Sponsored Operations	212,396.00	188,704.79	(-) 23,691.21
	$ 3,219,456.00	$ 3,202,646.67	$(-) 16,809.33
Excess of Funds Available over Expenditures		$(-) 632.47	$(-) 632.47

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $21,400.83. Actual funds available were $17,441.80 less than anticipated and actual expenditures were $16,809.33 less than approved budget provisions which resulted in expenditures exceeding funds available by $632.47.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Floyd Junior College provided for expenditures totaling $138,528.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 63,050.00	$ 63,050.00	$ .00
Other Revenues Retained	75,478.00	17,645.24	(-) 57,832.76
	$ 138,528.00	$ 80,695.24	$(-) 57,832.76
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	66,248.44	66,248.44
	$ 138,528.00	$ 146,943.68	$ 8,415.68
EXPENDITURES			
Capital Outlay	$ 138,528.00	$ 64,298.70	$(-) 74,229.30
Excess of Funds Available over Expenditures		$ 82,644.98	$ 82,644.98

JUNIOR COLLEGES continued

GAINESVILLE JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Gainesville Junior College provided for expenditures totaling $3,225,029.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,988,700.00	$ 1,988,700.00	$ .00
Other Revenues Retained	1,236,329.00	1,183,120.46	(-) 53,208.54
	$ 3,225,029.00	$ 3,171,820.46	$(-) 53,208.54
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 2,092,728.00	$ 2,084,350.24	$(-) 8,377.76
Sponsored Operations	354,703.00	352,499.67	(-) 2,203.33
Operating Expenses			
Education, General and Departmental Services	616,046.00	579,824.07	(-) 36,221.93
Sponsored Operations	161,552.00	154,352.95	(-) 7,199.05
	$ 3,225,029.00	$ 3,171,026.93	$(-) 54,002.07
Excess of Funds Available over Expenditures		$ 793.53	$ 793.53

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Gainesville Junior College provided for expenditures totaling $27,641.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 26,000.00	$ 26,000.00	$ .00
Other Revenues Retained	1,641.00	1,641.07	.07
	$ 27,641.00	$ 27,641.07	$ .07
EXPENDITURES			
Capital Outlay	$ 27,641.00	$ 27,641.07	$ .07
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Capital Outlay was overspent by $.07. Actual funds available were $.07 more than anticipated and actual expenditures were $.07 more than approved budget provisions. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

JUNIOR COLLEGES continued

GORDON JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Gordon Junior College provided for expenditures totaling $2,561,565.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,826,565.00	$ 1,826,565.00	$ .00
Other Revenues Retained	735,000.00	642,790.06	(-) 92,209.94
	$ 2,561,565.00	$ 2,469,355.06	$(-) 92,209.94
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 1,693,864.00	$ 1,677,039.52	$(-) 16,824.48
Sponsored Operations	128,000.00	95,979.99	(-) 32,020.01
Operating Expenses			
Education, General and Departmental Services	637,701.00	626,698.55	(-) 11,002.45
Sponsored Operations	102,000.00	61,497.66	(-) 40,502.34
	$ 2,561,565.00	$ 2,461,215.72	$(-) 100,349.28
Excess of Funds Available over Expenditures		$ 8,139.34	$ 8,139.34

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Gordon Junior College provided for expenditures totaling $131,259.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 128,839.00	$ 128,839.00	$ .00
Other Revenues Retained	2,420.00	2,669.29	249.29
	$ 131,259.00	$ 131,508.29	$ 249.29
EXPENDITURES			
Capital Outlay	$ 131,259.00	$ 131,095.77	$(-) 163.23
Excess of Funds Available over Expenditures		$ 412.52	$ 412.52

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

MACON JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Macon Junior College provided for expenditures totaling $4,082,046.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,712,100.00	$ 2,712,100.00	$ .00
Other Revenues Retained	1,369,946.00	1,299,056.43	(-) 70,889.57
	$ 4,082,046.00	$ 4,011,156.43	$(-) 70,889.57
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 2,965,500.00	$ 2,928,771.63	$(-) 36,728.37
Sponsored Operations	156,526.00	153,983.63	(-) 2,542.37
Operating Expenses			
Education, General and Departmental Services	833,400.00	825,087.09	(-) 8,312.91
Sponsored Operations	126,620.00	100,402.65	(-) 26,217.35
	$ 4,082,046.00	$ 4,008,245.00	$(-) 73,801.00
Excess of Funds Available over Expenditures		$ 2,911.43	$ 2,911.43

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Macon Junior College provided for expenditures totaling $162,506.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 42,500.00	$ 42,500.00	$ .00
Other Revenues Retained	120,006.00	9,159.10	(-) 110,846.90
	$ 162,506.00	$ 51,659.10	$(-) 110,846.90
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	.00	110,885.95	110,885.95
	$ 162,506.00	$ 162,545.05	$ 39.05
EXPENDITURES			
Capital Outlay	$ 162,506.00	$ 66,669.68	$(-) 95,836.32
Excess of Funds Available over Expenditures		$ 95,875.37	$ 95,875.37

JUNIOR COLLEGES continued

MIDDLE GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Middle Georgia College provided for expenditures totaling $3,990,324.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,991,675.00	$ 2,991,675.00	$ .00
Other Revenues Retained	998,649.00	928,341.27	(-) 70,307.73
	$ 3,990,324.00	$ 3,920,016.27	$(-) 70,307.73
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 2,981,028.00	$ 2,982,386.18	$ 1,358.18
Sponsored Operations	42,198.00	30,520.20	(-) 11,677.80
Operating Expenses			
Education, General and Departmental Services	738,847.00	727,381.58	(-) 11,465.42
Sponsored Operations	228,251.00	184,564.91	(-) 43,686.09
	$ 3,990,324.00	$ 3,924,852.87	$(-) 65,471.13
Excess of Funds Available over Expenditures		$(-) 4,836.60	$(-) 4,836.60

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by $1,358.18. Actual funds available were $70,307.73 less than anticipated and actual expenditures were $65,471.13 less than approved budget provisions which resulted in expenditures exceeding funds available by $4,836.60.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Middle Georgia College provided for expenditures totaling $54,540.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 54,540.00	$ 54,540.00	$ .00
Other Revenues Retained	.00	15,002.81	15,002.81
	$ 54,540.00	$ 69,542.81	$ 15,002.81
EXPENDITURES			
Capital Outlay	$ 54,540.00	$ 69,513.56	$ 14,973.56
Excess of Funds Available over Expenditures		$ 29.25	$ 29.25

The above comparison indicates that Capital Outlay was overspent by $14,973.56. Actual funds available were $15,002.81 more than anticipated and actual expenditures were $14,973.56 more than approved budget provisions which resulted in funds available exceeding expenditures by $29.25. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

JUNIOR COLLEGES continued

SOUTH GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of South Georgia College provided for expenditures totaling $3,908,523.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 2,288,850.00	$ 2,288,850.00	$ .00
Other Revenues Retained	1,619,673.00	1,519,819.47	(-) 99,853.53
	$ 3,908,523.00	$ 3,808,669.47	$(-) 99,853.53
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 2,276,181.00	$ 2,258,894.09	$(-) 17,286.91
Sponsored Operations	297,027.00	290,957.59	(-) 6,069.41
Operating Expenses			
Education, General and Departmental Services	706,068.00	688,170.21	(-) 17,897.79
Sponsored Operations	629,247.00	570,562.02	(-) 58,684.98
	$ 3,908,523.00	$ 3,808,583.91	$(-) 99,939.09
Excess of Funds Available over Expenditures		$ 85.56	$ 85.56

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of South Georgia College provided for expenditures totaling $99,126.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 52,030.00	$ 52,030.00	$ .00
Other Revenues Retained	47,096.00	54,826.98	7,730.98
	$ 99,126.00	$ 106,856.98	$ 7,730.98
EXPENDITURES			
Capital Outlay	$ 99,126.00	$ 106,856.98	$ 7,730.98
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Capital Outlay was overspent by $7,730.98. Actual funds available were $7,730.98 more than anticipated and actual expenditures were $7,730.98 more than approved budget provisions. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

JUNIOR COLLEGES continued

WAYCROSS JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Waycross Junior College provided for expenditures totaling $1,309,378.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 1,044,000.00	$ 1,044,000.00	$ .00
Other Revenues Retained	265,378.00	260,579.01	(-) 4,798.99
	$ 1,309,378.00	$ 1,304,579.01	$(-) 4,798.99
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 918,403.00	$ 917,481.23	$(-) 921.77
Operating Expenses			
Education, General and Departmental Services	317,197.00	317,647.70	450.70
Sponsored Operations	73,778.00	67,556.24	(-) 6,221.76
	$ 1,309,378.00	$ 1,302,685.17	$(-) 6,692.83
Excess of Funds Available over Expenditures		$ 1,893.84	$ 1,893.84

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by $450.70. Actual funds available were $4,798.99 less than anticipated and actual expenditures were $6,692.83 less than approved budget provisions which resulted in funds available exceeding expenditures by $1,893.84.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Waycross Junior College provided for expenditures totaling $29,287.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 24,000.00	$ 24,000.00	$ .00
Other Revenues Retained	5,287.00	5,379.02	92.02
	$ 29,287.00	$ 29,379.02	$ 92.02
EXPENDITURES			
Capital Outlay	$ 29,287.00	$ 28,843.40	$(-) 443.60
Excess of Funds Available over Expenditures		$ 535.62	$ 535.62

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

OTHER

SKIDAWAY INSTITUTE OF OCEANOGRAPHY

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

OTHER ORGANIZED ACTIVITIES

The total approved budget for the Other Organized Activities of Skidaway Institute of Oceanography provided for expenditures totaling $2,583,716.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 840,035.00	$ 840,035.00	$ .00
Other Revenues Retained	1,743,681.00	1,767,258.96	23,577.96
	$ 2,583,716.00	$ 2,607,293.96	$ 23,577.96
EXPENDITURES			
Personal Services			
Education, General and Departmental Services	$ 762,216.00	$ 761,245.58	$(-) 970.42
Sponsored Operations	675,000.00	615,260.69	(-) 59,739.31
Operating Expenses			
Education, General and Departmental Services	582,500.00	440,595.05	(-) 141,904.95
Sponsored Operations	564,000.00	790,192.64	226,192.64
	$ 2,583,716.00	$ 2,607,293.96	$ 23,577.96
Excess of Funds Available over Expenditures		$ .00	$ .00

The above comparison indicates that Operating Expenses of Sponsored Operations were overspent by $226,192.64. Actual funds available were $23,577.96 more than anticipated and actual expenditures were $23,577.96 more than approved budget provisions. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Skidaway Institute of Oceanography provided for expenditures totaling $81,400.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	$ 81,000.00	$ 81,000.00	$ .00
Other Revenues Retained	400.00	111.75	(-) 288.25
	$ 81,400.00	$ 81,111.75	$(-) 288.25
EXPENDITURES			
Capital Outlay	$ 81,400.00	$ 81,111.75	$(-) 288.25
Excess of Funds Available over Expenditures		$ .00	$ .00